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SUPPLEMENT

TO

Heaton's Handbook

1928

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A SERVICE TO SUBSCRIBERS.

THE information contained in this Supplement will be incorporated in the 1929 edition of Heaton's Handbook which will be issued, completely revised, in January 1929.

Old editions are misleading. We suggest that (if your continuation order is not already placed) you arrange to receive your next edition immediately upon publication by ordering now.

A postcard for this purpose is enclosed.

Addenda and Errata

HEATON'S HANDBOOK
1928

Page 352 To **Countries entitled to the Benefit of the Intermediate Tariff** add Cuba.

Page 428 **Sales Tax 2½% rate.** First paragraph to read as follows: On the following goods sales tax may be computed at 50% of the selling price, making the tax rate 1½% of the selling price.

TO SUBSCRIBERS

OF

Heaton's Handbook,

1928.

WE are pleased to supply the following for the information and guidance of Subscribers to the 1928 edition of Heaton's Handbook. The information given below is confined to bills actually passed by Parliament at date of publication, and is complete for the Dominion Income Tax and the Sales Tax, and for such items of the Canadian Customs Tariff as are mentioned. Such further changes as may be made in the Tariff and in Excise taxation during the year (and some changes in the excise on automobile parts are now said to be under consideration) will be shown in the 1929 edition of Heaton's Handbook.

The Editors have decided to issue the 1928 supplement with the important changes now ratified, rather than wait until decisions shall have been reached in the relatively minor matters still under consideration.

CHANGES IN

THE CANADIAN CUSTOMS TARIFF

SCHEDULE A AMENDED

1 Schedule A to The Customs Tariff, chapter forty-four of the Revised Statutes of Canada, 1927, is amended by striking thereout tariff items 219a, 236, 277, 291, 438, 438b, 442, 453e, 462, 465, 467, 468, 494a, 520, 521, 522, 523, 524, 524a, 524b, 525, 526, 527, 528, 529, 530, 531, 532, 533, 533a, 533b, 534, 535, 536, 537, 538, 539, 540, 541, 542, 543, 543a, 544, 544a, 545, 546, 547, 548, 548a, 549, 550, 551, 552, 553, 553a, 554, 555, 556, 557, 558, 559, 560, 561, 562, 563, 564, 565, 566, 567, 568, 568a, 569, 570, 571, 572, 573, 573a, 574, 575, 575a, 575b, 576, 577, 578, 579, 580, 581, 581a, 582, 583, 583a, 583aa, 583b, 583c, 583d, 590c, 610, 620, 621, 626, 627, 630, 631, 638, 638a, 639, 641, 643, 644, 645, 646, 681, 683, 705a, 721, 732, 734, 740, 750, 753, 764, 765, 772, the several enumerations of goods respectively, and the several rates of duties of customs, if any, set opposite each of said items, and by repealing Order in Council, P.C. 2158, dated the 9th day of November, 1927, designated as Item 790 of The Customs Tariff, and the following items, enumerations and rates of duty are inserted in Schedule A:—

87b Small onion plants grown from seeds and imported for bona fide transplanting or propagation purposes only.....
Free; Free; Free; Free.

192a Pulp board in rolls not less than nine one-thousandths of an inch in thickness for use in wrapping rolls of paper.....
5; 7½; 7½; 10.

208d Calcium chloride, not in solution, for road-treating purposes only.....
Free; Free; Free; Free.

208e Xanthates, cresylic acid and compounds of cresylic acid, used in the process of concentrating ores, metals or minerals....
Free; Free; Free; Free.

219a Non-alcoholic preparations or chemicals for disinfecting, dipping or spraying, n.o.p.; materials, n.o.p., for use only in producing or manufacturing preparations specified in this item, under regulations prescribed by the Minister of National Revenue.....
Free; Free; Free; Free.

219b Formaldehyde, containing not more than fifteen per centum of alcohol.....
Free; Free; Free; Free.

236 Surgical dressings, antiseptic or aseptic including absorbent cotton, lint, lamb's wool, tow, jute, oakum, woven fabric of cotton weighing not more than seven and one-half pounds per one hundred square yards, whether imported singly or in combination one with another, but not stitched or otherwise manufactured; surgical trusses and suspensory bandages of all kinds; sanitary napkins, spinal braces and abdominal supports.....
12½; 17½; 17½; 20.

272b Crude petroleum not in its natural state, .725 specific gravity or heavier but not heavier than .770 specific gravity at 60 degrees temperature, when imported by oil refiners to be refined in their own factories. Until July 1, 1931.....
Free; Free; Free; Free.

277 Palm and Palm kernel oil, unbleached or bleached, not edible; shea butter.....
Free; Free; Free; Free.

356b Nickel chromium, in bars or rods not more than three-fourths of an inch in diameter, containing more than sixty per cent nickel and more than ten per cent chromium, of a class or kind not manufactured in Canada, when imported by manufacturers of electric resistance wire and electric resistance strip or ribbon for use only in the manufacture of such articles in their own factories.....
Free; Free; Free; Free.

438 Locomotives and motor cars for railways and tramways, and chassis, tops, wheels and bodies for same, n.o.p.....
22½; 25; 30; 35.

438b Automobiles for conveying passengers only, n.o.p., valued at retail at place of production, when new, with standard equipment complete at not more than twelve hundred dollars each; motor cars or motor trucks (not for railways or tramways) for carrying goods only; motor cycles; chassis for motor vehicles specified in this item.....
12½; 17½; 17½; 20.

438e Locomotives and motor cars for railways and tramways, of a class or kind adapted for underground haulage use only in mining operations.....
10; 15; 15; 15.

442 Printing presses, lithographic presses, and type making accessories therefor, also machines specially designed for ruling, folding, binding, embossing, creasing or cutting paper or cardboard, sheet feeding machines, when for use exclusively by printers, bookbinders and by manufacturers of articles made from paper or cardboard—including parts thereof composed wholly or in part of iron, steel, brass or wood; machinery and complete parts thereof for printing by photographic methods on plates for use on lithographic and offset presses; stereotypers' and typecasters' blankets, and press blankets used in covering cylinders on rotary printing presses, of a class or kind not made in Canada.....
Free; 5; 5; 10.

453e Engines and complete parts thereof to be used exclusively in the propulsion of boats bona fide owned by individual fishermen for their own use in the fisheries, under regulations prescribed by the Minister of National Revenue.....
10; 12½; 12½; 15.

453g Machinery, n.o.p., for the concentration of ores, metals or minerals, viz.:—flotation machines, pumps, vibrating and impact screens, jigs, magnetic separators and filters, when for use in the concentration or separation of ores, metals or minerals, and integral parts of all machinery mentioned in this item.....
10; 15; 15; 20.

453h Mine hoists of a class or kind not made in Canada.....
10; 15; 15; 20.

453i Machine car-loaders, and complete parts thereof, of a class or kind not made in Canada, for use only in mining operations for loading coal into box cars.....
Free; Free; Free; Free.

462 Blowers of iron or steel of a class or kind not made in Canada, for use in the smelting of ores, or in reduction, separation or refining of metals, ores or minerals; rotary kilns, revolving roasters and furnaces of metal of a class or kind not made in Canada, designed for roasting ore, mineral, rock or clay; furnace slag trucks and slag pots of a class or kind not made in Canada, and integral parts of all machinery mentioned in this item.....
Free; Free; Free; Free.

465 The following articles and materials when imported by manufacturers of automatic gas buoys and automatic gas beacons, for use in the manufacture of such buoys and beacons for the Government of Canada, for marine signal purposes or for export, under regulations prescribed by the Minister, viz.:—iron or steel tubes over sixteen inches in diameter; flanged and dished steel heads made from boiler plate, over five feet in diameter; hardened steel balls, not less than three inches in diameter; acetylene gas lanterns and parts thereof; and tobin bronze in bars or rods.....
ee; Free; Free; Free.

468 Machinery and apparatus, of a class or kind not made in Canada, and parts thereof, especially constructed for preparing, manufacturing, testing or finishing yarns, cordage and fabrics made from textile fibres, imported for the exclusive use of manufacturers and scholastic or charitable institutions in such processes only.....
Free; 5; 5; 10.

494a Cork slabs, boards, planks and tiles produced from cork waste or granulated or ground cork.....
15; 17½; 17½; 25.

520 Raw cotton and cotton linters not further manufactured than ginned; rags and waste wholly of cotton unfit for use without further manufacture, not to include used garments nor waste portions of unused fabrics.....
Free; Free; Free; Free.

520a Waste portions of unused fabrics, or used garments, wholly of cotton, imported by manufacturers to be used exclusively for disintegrating, or for manufacture into wiping rags in their own factories.....
Free; Free; Free; Free.

520b Garnetted material wholly of cotton, obtained by disintegrating yarns or fabrics, prepared for use; cotton wiping rags and wiping waste; waste portions of unused fabrics, machine-cleaned waste, wholly of cotton, n.o.p., not to include remnants nor mill ends.....
7½; 10; 10; 12½

520c Linters of short fibres of cotton, bleached, when imported by manufacturers of paper to be used only in their own factories for the manufacture of blotting paper or other grade of paper.....
7½; 10; 10; 12½.

521 Carded sliver wholly of cotton, not bleached, coloured nor impregnated; cotton fibres, bleached or coloured, n.o.p.....
5; 10; 10; 12½.

521a Batts, batting, sheet wadding and carded sliver wholly of cotton, n.o.p.....
7½; 15; 15; 17½.

522 Rovings, yarns and warps wholly of cotton not exceeding number twenty, not more advanced than singles.....
10; 15; 15; 20.

522a Yarns and warps wholly of cotton exceeding number twenty, but not exceeding number forty, not more advanced than singles, n.o.p.....
12½; 15; 15; 22½.

522b Yarns and warps wholly of cotton exceeding number forty, not more advanced than singles.....
Free; 10; 10; 15.

522c Rovings, yarns and warps wholly of cotton, including threads, cords and twines generally used for sewing, stitching, packaging and other purposes, n.o.p.; cotton yarns not more advanced than singles, wholly or partially covered with metallic strip, generally known as tinsel thread.....
15; 22½; 22½; 25.

522d Yarns and warps wholly of cotton, mercerized, number forty and finer, imported by manufacturers to be further manufactured in their own factories.....
Free; Free; Free; Free.

522e Yarns wholly of cotton, exceeding number twenty, and not exceeding number forty, not more advanced than singles; cotton sewing thread yarn and crochet, knitting, darning and embroidery yarn, in hanks, composed of two strands or more; all yarns specified in this item when imported by manufacturers for use exclusively in their own factories in the manufacturing or spooling of cotton sewing thread and crochet, knitting, darning and embroidery cottons..
7½; 15; 15; 20.

522f Yarns and warps wholly of cotton imported by manufacturers of tapes, braids, webbings and woven labels for use exclusively in the manufacture of such articles in their own factories: Provided that yarns and warps which are entitled to free entry or to lower rates than are mentioned in this item shall not be entered at the rates specified in this item.....
7½; 12½; 12½; 15.

523 Wovens fabrics wholly of cotton, not bleached, mercerised nor coloured, n.o.p. . .
12½; 20; 20; 22½.

523a Woven fabrics wholly of cotton, bleached or mercerised, not coloured, n.o.p. . . . . .
15; 22½; 22½; 25.

523b Woven fabrics wholly of cotton, n.o.p. . .
20; 25–15%; 25; 27½.

523c Woven fabrics wholly of cotton manufactured from yarns of more than one colour, n.o.p. . . . . .
20; 25–15%; 25; 30.

523d Woven fabrics wholly of cotton, imported by manufacturers of corsets, for use exclusively in the manufacture of such articles in their own factories . . . . .
12½; 17½–10%; 17½; 20.

***523e** Woven fabrics wholly of cotton with cut pile, n.o.p. . . . . .
17½; 25–10%*; 25; 30.

*If not over 24 inches in width and imported from countries entitled to French Treaty Rates. **25—20%**

523f Woven fabric of cotton, not coloured, when imported by manufacturers of typewriter ribbon for use exclusively in the manufacture of such ribbon in their own factories . . . . . .
10; 12½; 12½; 15.

524 Seamless cotton duck in circular form, of a class or kind not made in Canada, for use in the manufacture of hose pipe . . .
Free; Free–20; Free; Free.

525 Sheets, pillow cases, diapers, tray cloths, quilts, counterpanes, towels, bath mats, wash cloths, table-cloths, napkins, dresser scarves, curtains, consisting of woven fabrics wholly of cotton, not further manufactured than hemmed or hemstitched, not coloured, not embroidered nor otherwise ornamented . . . . . .
15; 25–10%; 25; 27½.

526 Household blankets wholly of cotton, not to include horse blankets, automobile or steamer rugs nor similar articles . . . . . .
15; 22½–10%; 22½; 27½.

526a Horse blankets or horse clothing of any material . . . . . .
15; 22½–10%; 22½; 27½.

527 Boot, shoe, shirt and stay laces of cotton
15; 25; 25; 30.

528 White cotton bobinet, plain, in the web
15; 22½; 22½; 25.

529 Embroideries, lace, braids, nets, nettings, bobinet, n.o.p., fringes and tassels; manufactures of lace, nets, nettings and embroideries; handerchiefs and pillow shams; curtains, n.o.p.; all articles specified in this item to be wholly of cotton . . . . . .
20; 27½; 27½; 30.

529a Lace and embroideries wholly of cotton, not coloured, imported by manufacturers for use exclusively in the manufacture of clothing in their own factories . . . . . .
12½; 15; 17½; 20.

530 Socks and stockings wholly or in part of vegetable fibres, but not containing silk, artificial silk nor wool . . . . . .
20; 27½–10; 27½; 30.

531 Knitted fabric wholly of cotton, in the web, imported by manufacturers of rubber boots and shoes for use exclusively in the manufacture of such articles in their own factories . . . . . .
10; 20; 20; 25.

532 Clothing, wearing apparel and articles, made from woven fabrics and all textile manufactures, wholly or partially manufactured, composed wholly of cotton, n.o.p.; fabrics wholly of cotton, coated or impregnated, n.o.p. . . . . .
22½; 25–10%; 25; 30.

532a Shirts, not knitted, collars and cuffs, wholly of cotton . . . . . .
20; 30; 30; 32½.

533 Sails for boats and ships . . . . . .
15; 22½; 22½; 25.

534 Braided candle-wick with or without wire centre or braided taper-wick with or without wire centre when imported by manufacturers of wax candles or wax tapers for use only in their own factories in the manufacture of wax candles or wax tapers
Free; Free; Free; Free.

535 Grasses, seaweed, mosses and vegetable fibres other than cotton, not coloured, nor further manufactured than dried, cleaned, cut to size, ground and sifted; oakum of flax, hemp, or jute; coir and coir yarn . . . .
Free; Free; Free; Free.

535a Grasses, seaweed, mosses and vegetable fibres other than cotton, n.o.p. . . . . .
10; 17½–10; 17½; 17½.

535b Rags and waste unfit for use without further manufacture, not to include used garments nor waste portions of unused fabrics, n.o.p. . . . . .
Free; Free; Free; Free.

535c Waste portions of unused fabrics, or used garments, n.o.p., imported by manufacturers to be used exclusively for disintegrating or for manufacture into wiping rags in their own factories . . . . . .
Free; Free; Free; Free.

535d Garnetted material obtained by disintegrating yarns or fabrics, prepared for use, n.o.p.; wiping rags and wiping waste, n.o.p.; waste portions of unused fabrics, machine-cleaned waste, n.o.p., not to include remnants nor mill ends . . . . . .
7½; 10; 10; 12½.

536 Batts, batting, sheet wadding and carded sliver of vegetable fibres, n.o.p. . . . .
12½; 22½; 22½; 25.

537 Rovings, yarns and warps wholly or in part of vegetable fibres, not more advanced than singles, n.o.p., not to contain silk, artificial silk nor wool . . . . . .
12½; 17½; 17½; 25.

537a Rovings, yarns and warps wholly or in part of vegetable fibres, including yarn twist, cords and twines generally used for packaging and other purposes, n.o.p., not to contain silk, artificial silk nor wool . .
20; 22½; 22½; 25.

537b Linen thread for hand or machine sewing
15; 22½–10%; 22½; 25.

537c Rovings, yarns and warps wholly of vegetable fibres other than cotton, not to include materials for sewing, stitching nor packaging purposes, imported by manufacturers for use exclusively in their own factories in weaving fabrics or insulating wire . . . . . .
Free; 10; 10; 15.

538 Binder twine or twine for harvest binders.....
Free; Free; Free; Free.

538a Articles which enter into the cost of the manufacture of binder twine, or twine for harvest binders, when imported for such use exclusively by manufacturers who manufacture such twine only.....
Free; Free; Free; Free.

539 Cordage, exceeding one inch in circumference, wholly of vegetable fibres, n.o.p.....
20; 22½; 22½; 25

540 Woven fabrics, wholly of flax, or of hemp, or of flax, hemp and cotton, not bleached, mercerised nor coloured, n.o.p...
15; 25–10%; 25; 27½.

*†540a** Woven fabrics, wholly of flax, or of hemp, or of flax, hemp and cotton, n.o.p...
20; * 30; 32½.

*If coloured, and imported from countries entitled to French Treaty Rates, **30—15%**. If White, **30—10%**.

†**540b** Woven or braided fabrics wholly of flax, hemp or cotton, or of flax, hemp and cotton, generally known as tapes or webbing, not exceeding twelve inches in width, with cut pile or not.....
20;† 27½; 27½; 30.

†Ribbons, under this item, if imported from countries entitled to French Treaty Rates, **25%**.

541 Woven fabrics, wholly of jute, not bleached nor coloured, n.o.p.....
Free; 5; 5; 10.

541a Woven fabrics, wholly of jute, n.o.p....
15; 22½; 22½; 25.

541b Woven or braided fabrics, wholly of jute, not exceeding twelve inches in width
15; 22½; 22½; 25.

542 Woven or knitted fabrics, wholly or in part of vegetable fibres, and all such fabrics with cut pile, n.o.p., not containing silk, artificial silk nor wool.....
20; 27½–10%; 27½; 30.

542a Woven or braided fabrics not exceeding twelve inches in width, wholly or in part of vegetable fibres, n.o.p., not to contain silk, artificial silk nor wool.....
20; 27½–15%; 27½; 30.

543 Sail twine and canvas of hemp, or flax, imported for use in the manufacture of boats' and ships' sails.....
Free; 5; 5; 10.

544 Sheets, pillow-cases, diapers, tray-cloths, quilts, counterpanes, towels, bath mats, wash cloths, table-cloths, napkins, dresser scarves, consisting of woven fabrics wholly of vegetable fibres, not further manufactured than hemmed or hem-stitched, not coloured, not embroidered nor otherwise ornamented, n.o.p.....
20; 27½–10%; 27½; 30.

544a Handerkerchiefs consisting of woven fabrics wholly of flax, or of hemp, or of flax, hemp and cotton, not further manufactured than hemmed or hemstitched, not coloured, not embroidered nor otherwise ornamented.....
20; 27½; 30; 32½.

544b Handerkerchiefs composed of flax, or of hemp, or of flax, hemp and cotton, n.o.p.....
22½; 27½; 32½; 35.

545 Lace and embroideries, wholly of flax, or of hemp, or of flax, hemp and cotton, not coloured, imported by manufacturers for use exclusively in the manufacture of clothing in their own factories.....
12½; 15; 17½; 20.

546 Articles made from fabrics, finished or unfinished, and all textile manufactures, wholly of jute, n.o.p.; fabrics, wholly of jute, coated or impregnated.....
12½; 25–10%; 25; 30.

547 Bags or sacks of hemp, linen or jute, and cotton seamless bags; bags in which cement or lime mentioned in Tariff Item 290 is imported.....
15; 17½; 17½; 20.

*†**548** Clothing, wearing apparel and articles, made from woven fabrics, and all textile manufactures, wholly or partially manufactured, composed wholly or in part of vegetable fibres but not containing wool, n.o.p.; fabrics, coated or impregnated, composed wholly or in part of vegetable fibres but not containing silk, artificial silk nor wool, n.o.p.....
22½; *30; 30; 35.

*Manufactures of flax and coated cloth, if imported from countries entitled to French Treaty Rates, **30—10%**.

548a Clothing and hats made from oiled, fabric of cotton or flax, or both.....
15; 25; 25; 30.

548b Collars and cuffs wholly of flax, or hemp, or of flax, hemp and cotton.....
20; 30; 30; 35.

549 Wool, the hair of the camel, alpaca, goat or other like animal, not further prepared than combed.....
Free; Free; Free; Free.

549a Hair, cleaned or uncleaned, but not curled, dyed nor otherwise manufactured; and horse hair not further manufactured than simply cleaned and dipped or dyed..
Free; Free; Free; Free.

549b Hair, curled or dyed, n.o.p.....
12½; 17½; 17½; 20.

549c Haircloth, composed of horse hair in combination with any vegetable fibre.....
20; 27½; 27½; 30.

549d Manufactures of hair, n.o.p.....
22½; 30; 30; 35.

550 Rags and waste, wholly or in part of wool, the hair of the camel, alpaca, goat or other like animal, unfit for use without further manufacture, not to include used garments nor waste portions of unused fabrics.....
Free; Free; Free; Free.

550a Waste portions of unused fabricsor used garments wholly or in part of wool, the hair of the camel, alpaca, goat or other like animal, imported by manufacturers to be used exclusively for disintegrating in their own factories.....
Free; Free; Free; Free.

550b Garnetted material, wholly or in part of wool, the hair of the camel, alpaca, goat or other like animal, obtained by disintegrating yarns or fabrics, prepared for use, n.o.p.; waste portions of unused fabrics, machine-cleaned waste, wholly or in part of wool, the hair of the camel, alpaca, goat or other like animal, n.o.p., not to include remnants nor mill ends.....
7½; 10; 10; 12½.

550c Garnetted wool waste in the white when imported by manufacturers of woollen goods for use exclusively in their own factories

Free; Free; Free; Free.

550d Batts, batting and sheet wadding, n.o.p.

12½; 22½; 22½; 25.

551 Yarns composed wholly or in part of wool, the hair of the camel, alpaca, goat or other like animal, but not containing silk nor artificial silk, n.o.p.

20; 22½—10%; 22½; 25.

551a Yarns and warps composed wholly or in part of wool, the hair of the camel, alpaca, goat or other like animal, imported by manufacturers for use exclusively in their own factories, n.o.p.

12½; 17½—10%; 17½; 20.

551b Yarns and warps composed wholly or in part of wool, the hair of the camel, alpaca, goat or other like animal, imported by manufacturers for use exclusively in their own factories, in the weaving of woollen or worsted fabrics (but not including carpets nor floor rugs)

Free; 10—10%; 10; 12½.

551c Yarns composed wholly or in chief value of merino wool, not more advanced than singles, dry spun on the French or Belgian systems, but not containing silk nor artificial silk, imported by manufacturers of knitted goods for use exclusively in the manufacture of such goods in their own factories

10; 17½—10%; 17½; 20.

552 Felt, pressed, of all kinds, in the web, not consisting of or in combination with any woven, knitted or other fabric or material

15; 22½—10%; 22½; 25.

553 Household blankets, n.o.p., not to include horse blankets, automobile rugs, steamer rugs nor similar articles

22½; 30—10%; 30; 35.

554 Woven fabrics, composed wholly or in chief part by weight, of wool, the hair of the camel, alpaca, goat or other like animal, not exceeding in weight six ounces to the square yard, when imported in the gray or unfinished condition, for the purpose of being dyed or finished in Canada

10; 17½—15%; 17½; 25.

554a Woven fabrics, consisting of cotton warps with wefts of lustre wool, mohair or alpaca, generally known as lustres or Italian linings, n.o.p.

10; 20—10%; 20; 25.

554b Woven or knitted fabrics composed wholly or in part of wool, the hair of the camel, alpaca, goat or other like animal, not exceeding in weight five ounces to the square yard, n.o.p.

22½; 30—15%; 30; 35.

554c Woven or knitted fabrics, composed wholly or in part of wool, the hair of the camel, alpaca, goat or other like animal, n.o.p.

27½; 35—15%; 35; 35.

554d Woven or braided fabrics not exceeding twelve inches in width, whether with cut pile or not, wholly or in part of wool, the hair of the camel, alpaca, goat or other like animal

27½; 35—15%; 35; 35.

554e Woven fabrics, with cut pile, wholly or in part of wool, the hair of the camel, alpaca, goat or other like animal, n.o.p.

22½; 32—15%; 32½; 35.

555 Clothing, wearing apparel and articles made from woven fabrics, and all textile manufactures, wholly or partially manufactured, composed wholly or in part of wool, the hair of the camel, alpaca, goat or other like animal, but of which the component of chief value is not silk nor artificial silk, n.o.p.; fabrics, coated or impregnated, composed wholly or in part of wool, the hair of the camel, alpaca, goat or other like animal, but not containing silk nor artificial silk, n.o.p.

27½; 35—10%; 35; 35.

556 Socks and stockings, wholly or in part of wool, but not containing silk nor artificial silk, valued at more than $1.50 per pound.

27½; 32½—10%; 32½; 35.

556a Socks and stockings, wholly or in part of wool, but not containing silk nor artificial silk, valued at more than 90 cents per pound, but not exceeding $1.50 per pound

25; 32½—10%; 32½; 35.

556b Socks and stockings, wholly or in part of wool, but not containing silk nor artificial silk, n.o.p.

20; 27½—10%; 27½; 30.

557 Silk cocoons; raw silk, not more addanced than singles, not to include material wholly or partially degummed; rags and waste wholly of silk, artificial silk or similar synthetic fibres produced by chemcial processes, unfit for use without further manufacture, not to include used garments nor waste portions of unused fabrics

Free; Free; Free; Free.

557a Waste portions of unused fabrics, or used garments, wholly of silk, artificial silk or similar synthetic fibres produced by chemical processes, imported by manufacturers to be used exclusively for disintegrating in their own factories

Free; Free; Free; Free.

557b Garnetted material wholly of silk, artificial silk or similar synthetic fibres, produced by chemical processes, obtained by disintegrating cocoons, yarns or fabrics, prepared for use; filaments or loose fibres wholly of silk, artificial silk or similar synthetic fibres produced by chemical processes, not more advanced than in the form of sliver; waste portions of unused fabrics, wholly of silk, artificial silk or similar synthetic fibres, n.o.p., not to include remnants nor mill ends

5; 7½; 7½; 10.

558 Yarns and warps wholly of thrown silk, in the gum, n.o.p.

10; 12½; 12½; 15.

558a Rovings, yarns and warps wholly of spun silk, generally known as schappe and bourette, not more advanced than singles, n.o.p.

10; 12½; 12½; 15.

558b Rovings, yarns and warps wholly of artificial silk, or similar synthetic fibres, produced by chemical processes, not more advanced than singles, not coloured

12½; 17½; 17½; 20.

558c Rovings, yarns and warps wholly or in part of silk, n.o.p., including threads, cords or twist for sewing, embroidering or other purposes
17½; 22½—10%; 22½; 25.

558d Rovings, yarns and warps wholly or in part of artificial silk or similar synthetic fibres produced by chemical processes, n.o.p., including threads, cords or twist for sewing, embroidering or other purposes, not to contain silk
17½; 22½; 22½; 25.

558e Yarns and warps, wholly of thrown silk in the gum, rovings, yarns and warps, wholly of spun silk, not coloured, imported by manufacturers for use exclusively in their own factories for knitting underwear, for weaving, or for the manufacture of silk thread
Free; 7½; 7½; 10.

559 Black mourning crapes
10; 17½—10%; 17½; 20.

560 Woven fabrics wholly or in chief part by weight of silk in the gum, not degummed or bleached, not less than twenty inches in width, imported for the purpose of being degummed, dyed and finished in Canada.
12½; 22½; 22½; 35.

560a Woven fabrics wholly of silk, exceeding twenty-six inches in width
17½; 32½—10%; 32½; 35.

560b Woven fabrics wholly of silk, twenty-six inches in width, or less, n.o.p.
17½; 20; 32½; 35.

560c Woven fabrics composed in part of silk, n.o.p., knitted fabrics wholly or in part of silk, not to contain wool
20; 32½—10%; 32½; 35.

560d Woven fabrics with cut pile, generally known as velvets and plushes, with pile wholly of silk or artificial silk, but not containing wool, exceeding twenty-four inches in width
17½; 32½—10%; 32½; 35.

560e Woven fabrics with cut pile, generally known as velvets and plushes, with pile wholly of silk or artificial silk, but not containing wool, tewnty-four inches in width or less, n.o.p.
17½; 20; 32½; 35.

561 Woven fabrics wholly of artificial silk or similar synthetic fibres produced by chemical processes, n.o.p.
17½; 32½; 32½; 35.

561a Woven fabrics composed in part of artificial silk or similar synthetic fibres produced by chemical processes, n.o.p., knitted fabrics wholly or in part of such artificial silk, not to contain silk nor wool.
20; 30; 30; 35.

562 Woven fabrics not exceeding twelve inches in width generally known as "ribbons," whether with cut pile or not, wholly or in part of silk but not containing wool.
22½; 25; 32½; 35.

562a Woven fabrics not exceeding twelve inches in width, generally known as "ribbons," whether with cut pile or not, wholly or in part of artificial silk or similar synthetic fibres produced by chemical processes, but not containing silk nor wool
22½; 25; 32½; 35.

563 Bolting cloth, not made up
Free; Free; Free; Free.

564 Woven fabrics wholly, or in chief part by weight, of silk or artificial silk, or both, imported in the web in lengths of not less than five yards each by manufacturers of neckties for use exclusively in the manufacture of such articles in their own factories
17½; 20; 20; 20.

565 Embroideries, lace, braids, cords, chenille, gimp, fringes and tassels, whether containing tinsel or not, n.o.p., nets, nettings, bobinet, manufactures of lace, nets, nettings and embroideries; handkerchiefs, pillow shams and curtains, n.o.p.
25; 27½; 32½; 35.

566 Socks and stockings wholly or in part of silk
25; 32½—10%; 32½; 35.

566a Socks and stockings wholly or in part of artificial silk or similar synthetic fibres produced by chemical processes, but not containing silk
25; 32½—10%; 32½; 35.

567 Clothing, wearing apparel and articles, made from woven fabrics and all textile manufactures, wholly or partially manufactured, n.o.p., of which silk is the component of chief value; fabrics, coated or impregnated, n.o.p., composed wholly or in part of silk
30; 30; 35; 37½.

567a Clothing, wearing apparel and articles made from woven fabrics and all textile manufactures, wholly or partially manufactured, n.o.p., of which the component of chief value is artificial silk or similar synthetic fibres produced by chemical processes; fabrics, coated or impregnated, n.o.p., composed wholly or in part of artificial silk or similar synthetic fibres produced by chemical processes but not containing silk
30; 35; 35; 37½.

567b Church vestments of any material
12½; 15; 17½; 20.

568 Knitted garments, knitted underwear and knitted goods, n.o.p., all valued at more than ninety cents per pound
20; 25; 30; 35.

568a Knitted garments, knitted underwear and knitted goods, n.o.p., all valued at ninety cents per pound, or less
15; 25; 30; 35.

569 Hats, caps, hoods and bonnets, n.o.p.; hat and bonnet crowns and hat, cap and bonnet shapes
22½; 30; 30; 35.

569a Unfinished hoods, composed of leghorn, manila, palm leaf, grass, willow or chip, not bleached nor blocked
Free; Free; Free; Free.

569b Hat sweats, cap peaks, hatters' tips and sides when cut to shape, imported by manufacturers for use exclusively in the manufacture of hats and caps in their own factories
Free; Free; Free; Free.

569c Braids or plaits, of chip, palm leaf, manila, willow, osier, rattan, straw, tuscan or grass; braids or plaits of artificial silk or similar synthetic fibre produced by chemical processes; braids or plaits of

glazed cotton thread; all to be imported for use exclusively in the manufacture of hat bodies or shapes, but not for ornamentation or trimming of such bodies or shapes
Free; Free; Free; Free.

569d Woven fabrics, not exceeding three inches in width, in lengths of not less than eighteen yards, of a class or kind not made in Canada, generally known as "single, double or four shot corded ribbon," imported by manufacturers for use exclusively in their own factories in making the bands on hats or in binding the edge of the hat brim
Free; Free; Free; Free.

570 Mats, door or carriage, other than metal, n.o.p.
25; 22½; 30; 35.

571 Carpeting, rugs, mats and matting of cocoa, straw, hemp or jute; carpet linings and stair pads
15; 22½; 22½; 25.

572 Turkish or imitation Turkish or other floor rugs or carpets, and carpets, n.o.p.
25; 30;—10%; 30; 35.

573 Enamelled carriage, floor, shelf and table oilcloth, linoleum, and cork matting or carpets
25; 32½; 32½; 35.

574 Woven fabrics, non-elastic, not exceeding three inches in width, imported by manufacturers of suspenders, garters and hose supporters for use exclusively in the manufacture of such articles in their own factories
10; 17½; 17½; 20.

574a Webbing, with strands of rubber interwoven, or braided therein, not exceeding twelve inches in width, n.o.p.; round elastic braid
20; 32½; 32½; 35.

574b Webbing, with strands of rubber interwoven or braided therein, exceeding one inch but not exceeding twelve inches in width, imported by manufacturers for use exclusively in their own factories
12½; 20; 20; 25.

575 Cordage exceeding one inch in circumference, n.o.p.
20; 22½; 22½; 25.

576 Window shades mounted on rollers, n.o.p.
20; 30; 30; 35.

577 Collars and cuffs of xylonite, xyolite or celluloid
15; 20; 20; 25.

578 Regalia, badges and belts of all kinds, n.o.p., except silk belts
22½; 30; 30; 35.

590c Engines and complete parts thereof, when imported for use only in the equipment of aircraft constructed in Canada
Free; 7½; 7½; 10.
On and after 1st July, 1930
15; 25; 25; 27½.

610 Belting for machinery, n.o.p.
20; 25; 25; 27½.

620 Tinsel wire when imported by manufacturers of braids, cords, tassels, ribbons or trimmings, for use only in the manufacture of such articles in their own factories
5; 7½; 7½; 10.

621 Nitrate of thorium and nitrate of cerium for use in the manufacture of incandescent gas mantles, when imported by manufacturers of such mantles or of stocking for such mantles
Free; Free; Free; Free.

626 Twine or yarn of paper when imported by manufacturers of furniture for use only in their own factories in the manufacture of furniture
Free; Free; Free; Free.

627 Gloves of all kinds
22½; 25; 30; 35.

627a Mitts or mittens of all kinds
15; 25; 25; 30.

630 Boot, shoe, shirt and stay laces, n.o.p.
20; 27½; 27½; 30.

681 Junk, old; paper waste clippings and waste of all kinds, n.o.p., except metallic; broken glass or glass cullet
Free; Free; Free; Free.

682a Aluminum net floats of a class or kind not made in Canada, for use only in deep-sea or lake fishing, not to include floats for sportsmen's use
Free; Free; Free; Free.

705a Settlers' effects, viz.:—Machines and implements for agricultural purposes, moved by mechanical power, and motor vehicles valued at not more than one thousand dollars, and boats for fishing purposes, if actually owned abroad by the settler for at least six months before his removal to Canada, and subject to regulations prescribed by the Minister of National Revenue. Provided that in respect to motor vehicles valued in excess of one thousand dollars duty shall be payable only on the amount in excess of one thousand dollars. Provided further that the said machines, vehicles, implements and boats may not be so entered unless brought by the settler on his first arrival, and shall not be sold or otherwise disposed of without payment of duty until after twelve months' actual use in Canada
Free; Free; Free; Free.

GOODS SUBJECT TO DRAWBACK

SCHEDULE B AMENDED

For Home Consumption

Schedule B to The Customs Tariff, chapter forty-four of the Revised Statutes of Canada, 1927, is amended by striking thereout Tariff Items 1011, 1012, 1024, 1029, the enumeration of goods, and the rates of drawback of Customs duties set opposite to each of the said items, and the following items, enumerations and rates of drawback of Customs duties be inserted.

Tariff Item	Goods	When Subject to Drawback	Drawback
			%
1011.	Botany yarn, single, numbers thirty and finer, on mule cops, tubes or cones, or in hanks, dry spun on the French or Belgian systems, in white only, not doubled or twisted.	When used prior to the first day of October, 1928, in the manufacture of socks and stockings and Jersey cloth.	99
1012.	Woven fabrics in the web	When used in the manufacture of linings for hats and caps, and in the manufacture of hat shapes and bonnet shapes made from buckram.	99
1024.	Yarns composed in chief value of wool, single, numbers thirty and finer, on mule cops, tubes or cones, or in hanks, dry spun on the French or Belgian systems, in white only, not doubled or twisted.	When used prior to the first day of October, 1928, in the manufacture of socks and stockings.	99
1029.	Materials.	When imported by manufacturers of hat sweats, cap peaks and hatters' tips and sides and used in the manufacture of such articles in their own factories	99
1060.	Newsprint paper covered by Tariff Item 197 and other paper covered by Tariff Items 197a or 198a.	When used exclusively in the production of publications devoted primarily to agriculture, magazines or periodicals, published and issued at regular intervals and enjoying second class postal privileges, containing critical, informative and descriptive articles on various subjects, current topics, political and other news or reviews, criticisms or other informative matter, or fiction, being bound, wire stitched, or otherwise fastened together: Provided that no drawback shall be paid under this item on trade journals, supplements of newspapers, publications devoted to the private interest of the publisher or association publications or publications devoted to the enterprise of the publisher, but not to exclude publications devoted primarily to agriculture.	80
1061.	Woven fabric manufactured for covering the outside of books, of a class or kind not made in Canada.	When used by bookbinders in binding books in their own factories.	99

Tariff Item	Goods	When Subject to Drawback	Drawback
1062.	Materials, including all parts.	When used in the manufacture of bit braces, marking gauges of metal or wood, levels of metal or wood, planes or hand tool scrapers of metal or wood, spoke shaves, try squares and bevels with metal or wood handles: Provided that no drawback shall be paid under this item unless at least fifty per cent of the cost of producing the finished article has been incurred in Canada; And provided further that no drawback under this item shall be payable more than once on any article.	% 60
1063.	Materials, including all parts.	When used in the manufacture of engines for use only in the equipment of aircraft: Provided that on and after July 1, 1930, no drawback shall be paid under this item unless at least forty per cent of the cost of producing the finished engine has been incurred in Canada.	50
1064.	Seamless iron or steel tubing over four inches in diameter.	When used in the transmission of natural gas under high pressure from the gas wells to point of distribution.	50
1065.	Bituminous coal	When used in melting, evaporating and preparing salt produced in Canada: Provided that no drawback under this item shall be payable on coal used in producing salt or brine when such salt or brine is further manufactured than salt enumerated in tariff items 40, 41, 42, and 42a.	99
1066.	Bituminous coal.	When pulverized by proprietors of rolling mills for heating iron or steel for use only in the production of rolled iron or steel at their rolling mills.	99

DATE OF COMING INTO FORCE

The above changes are deemed to have come into force on the seventeenth day of February, one thousand nine hundred and twenty-eight and to have applied to all goods mentioned in the foregoing resolutions imported or taken out of warehouse for consumption on and after that date and to have applied to goods previously imported for which no entry for consumption was made before that day.

IMPORTANT CHANGES
IN
INCOME, SALES AND EXCISE TAXES

Page reference are to 1928 Heaton's Handbook

Income Tax

Page 67	Erase introductory note.
Page 67	Footnote ***Depreciation** After "Minister in his discretion may allow" add "and it may be divided by the Minister between the lessor and lessee."
Page 68	**The Tax Rate—Individuals** After "the following taxes shall be paid" add "deducting 20 per cent."
Page 68	**Corporations and Joint Stock Companies** for "9%" read "8%."
Page 68	**Exemptions from Net Income** subhead after "21 years of age" add "or being twenty-one years of age or over and incapable of self-support on account of mental or physical infirmity."
Page 68	**Under Returns add "Persons making payments.** All persons making payments of interest, rents, royalties, etc., and payments under contracts relating to buying and selling or dealing in stocks, bonds or securities must make returns to the Minister."
Page 69	**Add under subhead Non-Residents.** "For reciprocal international exemptions affecting Non-Resident shipowners, see paragraph 3 Amending Act, 1928."
	Under Important Provisions add at end "**Pension Funds.** For provision effecting pension funds see Sec. 6, Amending Act, 1928."

Excise and Sales Tax

Page 427	After **Ale, Porter, Beer and Stout** add "unless satisfactory proof of export is supplied."
Page 428	**Method of Computing Tax.** (1) For "4% on the sale price" read "3% on the sale price". (2) For "4% on the Duty Paid Value" read "3% on the Duty Paid Value."
Page 428	**Goods produced or manufactured in Canada.** First paragraph—After "at the time of the sale thereof by him" add "or when the goods are used or appropriated by him for use."
Page 428	**Goods produced or manufactured in Canada.** Add "(f) on spirituous and fermented liquors unless satisfactory documentary proof of export is supplied. Strike out the figures signifying Tariff Item 544 wherever they occur and substitute the figures 538."
Pages 431-434	Under Exemptions strike out the figures signifying Tariff Item 544 wherever they occur and substitute the figures 538.

The 1929 edition of Heaton's Handbook will contain all rulings and decisions of the Canadian Customs Board to date of publication.

310
H352
sup.v.28

UNIVERSITY OF ILLINOIS

SUPPLEMENT TO

Heaton's Handbook

1932

containing

CANADIAN CUSTOMS TARIFF
LEGISLATION

passed by

THE AUTUMN SESSION OF PARLIAMENT

STOP PRESS ANNOUNCEMENT
Intermediate Tariff extended to Germany
January, 1933.

THE HEATON PUBLISHING CO.
Toronto

ERRATA

Heaton's Handbook

1932

INDEX TO CUSTOMS TARIFF

Page 305. Delete the following:

Cards, Christmas (covers and inserts entered separately) covers 180

— " inserts 199

The above goods now enter as Christmas cards under item 181a.

CUSTOMS TARIFF

Page 430. Item 507, delete the words "walnut, oak,"

Page 433. Item 542, change the general tariff rate from 30½ to 30.

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AMENDMENTS TO CUSTOMS TARIFF

Schedule A to the Customs Tariff of Canada, being chapter forty-four of the Revised Statutes of Canada, 1927, as amended by chapter seventeen of the Acts of 1928, chapter thirty-nine of the Acts of 1929, chapter thirteen of the Acts of 1930 (first Session), chapter three of the Acts of 1930 (second Session), chapter thirty of the Acts of 1931, and chapter forty-one of the Acts of 1932, is further amended by striking thereout tariff items 20a, 39a, 77, 79, 83(a), 87(n), 106(b), 143a, 144, 145, 146, 147, 152, 156, 157a, 159, 160, 164, 166, 168, 171, 178, 178a, 188, 203, 206, 207, 208, 208b, 208d, 208e, 208h, 209, 210, 210d, 211, 212 215, 216, 217, 218, 219, 219c, 229, 230, 232, 232b, 232c, 234, 236, 240, 241, 242, 245, 249, 253, 254, 256, 264, 267b, 276b, 277, 278, 287, 288, 289, 300, 312, 318, 319, 320, 321, 322, 340, 341, 348d, 349, 350, 353, 353a, 354, 354a, 355, 356, 361, 370, 377c, 378(d), 380(a), 380(b), 380(c), 381(a), 382(a), 382(b), 382 (c), 383(a), 383(b), 383(c), 385, 386(a), 386(m) (i), 386(m) (ii), 387, 388, 388b, 393, 394(a), 401(a), 401(b), 401(c), 401(d), 401(e), 401(f), 401(g), 406(b), 407a, 408, 409, 410L, 410n, 410o, 412a, 412b, 414, 422a, 429(b), 429(c), 429(d), 429(e), 429(f), 429(g), 431b, 438a, 438b, 438c, 438d, 438e, 440j, 441, 445c, 445d, 446, 476, 476a, 488, 522, 522c, 522d, 523, 523a, 523b, 523e, 523f, 524, 528, 529, 532, 537b, 540, 540a, 540b, 540c, 541a, 551, 551a, 552, 553, 554, 554a, 554b, 555, 568a, 568b, 572, 584, 586, 598, 599, 604, 605, 607a, 616 616a, 617, 625, 663, 684, 728, 783, 784, and 785, the several enumerations of goods, respectively, and the several rates of duties of customs, if any, set opposite each of said items, and by inserting the following items, enumerations and rates of duty in Schedule A:—

NOTE—The first (black) figures show the British Preferential, Intermediate and General rates as amended, in the order named. The light figures show the old rates.

VEGETABLE PRODUCTS

20a Butter produced from the cocoa bean, per pound .....

Free;	**3c;**	**3c.**
Free;	2c;	2c.

39a Rice flour, sago flour, cassava flour, tapioca flour, and rice meal, per pound ..

¾c;	**1¼c;**	**1¼c.**
¾c;	1c;	1c.

77 Beans, viz.: Tonquin, crude only; locust beans; locust bean meal .....

Free;	**Free;**	**Free.**
Free;	Free;	Free.

77b Vanilla beans, crude only .....

Free;	**10;**	**10.**
Free;	Free;	Free.

79 Florist stock, viz.:—Azaleas, rhododendrons, pot-grown lilacs, rose stock and other stock for grafting, seedling carnation stock, araucarias, bulbs, corms, tubers, rhizomes and dormant roots, n.o.p.; seedling stock for grafting, viz.:—Plum, pear, peach and other fruit trees ..

Free;	**15;**	**20.**
Free;	Free;	Free.

83 Potatoes, as hereunder defined:—

(*a*) In their natural state, per one hundred pounds .....

Free;	**Free;**	**75c.**
Free;	Free;	75c.

87(n) Tomatoes .....

Provided that when imported under the Intermediate or General Tariff rates, the duty shall at no time be less than two cents per pound.

Free;	**27½;**	**30.**
Free;	27½;	30.

106 Fruits, prepared, in air-tight cans or other air-tight containers, the weight of the containers to be included in the weight for duty:

(*b*) Pineapples, per pound .....

1c;	**4c;**	**5c.**
3c;	4c;	5c.

135b Sugar, above number 16 Dutch Standard in colour when imported or purchased in bond in Canada by a recognized sugar refiner for refining purposes only, under regulations by the Minister, when exceeding 98 degrees, but not exceeding

99 degrees polarization, per one hundred pounds .....

31-64c;	**—;**	**—.**
31-64c;	—;	—.

TOBACCO

143a Cigarettes, the weight of the paper covering to be included in the weight for duty, per pound .....

$3.50;	**$4.10;**	**$4.10.**
And **25;**	**25;**	**25.**
$4.10;	$4.10;	$4.10.
And 25;	25;	25.

144 Cut tobacco, per pound .....

80c;	**95c;**	**95c.**
95c;	95c;	95c.

145 Manufactured tobacco, no.p., and snuff, per pound .....

75c;	**90c;**	**90c.**
90c;	90c;	90c.

PRODUCTS CONTAINING ALCOHOL; FRUIT JUICES

146 Ale, beer, porter and stout, when imported in casks or otherwise than in bottle, per gallon .....

25c;	**35c;**	**35c.**
30c;	30c;	30c.

147 Ale, beer, porter and stout, when imported in bottles, per gallon .....

30c;	**50c;**	**50c.**
42c;	42c;	42c.

Provided that six quart bottles or twelve pint bottles shall be held to contain one gallon.

152 Lime juice, fruit syrups and fruit juices, n.o.p. .....

15;	**25;**	**25.**
17½;	22½;	22½.

156 Ethyl alcohol, or the substance commonly known as alcohol, hydrated oxide of ethyl or spirits of wine, n.o.p.; gin of all kinds, n.o.p.; whisky and all spirituous or alcoholic liquors, n.o.p.; amyl alcohol or fusel-oil, or any substance known as potato spirit or potato oil; methyl alcohol, wood alcohol, wood naphtha, pyrosylic spirit or any substance known as wood spirit or methylated spirits, absinthe, arrack or palm spirit, brandy, including artificial brandy and imitations of brandy, n.o.p.; cordials and liqueurs of all kinds, n.o.p.; mescal, pulque, rum shrub, schiedam and other schnapps; tafia, angostura and similar alcoholic bitters or beverages; and wines, n.o.p., containing more than forty per cent. of proof spirit, per gallon of the strength of proof .....

$8.00;	**$10.00;**	**$10.00.**
$10.00;	$10.00;	$10.00.

Provided, as to all goods specified in Item No. 156 when of less strength than the strength of proof, that no reduction or allowance shall be made in the measurement thereof for duty purposes, below the strength of 15 per cent. under proof.

157a Amyl alcohol or refined fusel oil, when imported by the Department of National Revenue or by a person licensed by the Minister, to be denatured for use in the manufacture of metal varnishes or lacquers, to be entered at ports prescribed by regulations of the Minister, subject to the Excise Act and to the regulations of the Department of National Revenue, per gallon .....

Free;	**25c;**	**25c.**
Free;	Free;	Free.

159 Spirits and strong waters of any kind, mixed with any ingredient or ingredients, as being or known or designated as essences, extracts, or ethereal and spirituous fruit essences, n.o.p., per gallon .....

$8.00;	**$10.00;**	**$10.00.**
And **30;**	**30;**	**30.**
$10.00;	$10.00;	$10.00.
And 30;	30;	30.

160 Alcoholic perfumes and perfumed spirits, bay rum, cologne and lavender waters, lotions, hair, tooth and skin washes, and other toilet preparations containing spirits of any kind:—

(*a*) When in bottles or flasks containing not more than four ounces each .....

60;	**90;**	**90.**
90;	90;	90.

(*b*) When in bottles, flasks or other packages, containing more than four ounces each, per gallon .....

$5.00;	**$5.00;**	**$5.00.**
And.....**—;**	**40;**	**40.**
$5.00;	$5.00;	$5.00.
And.....40;	40;	40.

164 (*a*) Wines of the fresh grape of all kinds, except sparkling wines, imported in barrels or in bottles, containing less than 35 p.c. proof spirit, when the produce or manufacture of the Union of South Africa, per gallon

25c;	**—;**	**—.**
55c;	—;	—.

(*b*) Wines of all kinds, except sparkling wines, imported in barrels or in bottles, containing 35 p.c. or over, but not more than 40 p.c. of proof spirits, when the produce or manufacture of the Union of South Africa, per gallon

55c;	**—;**	**—.**
55c;	—;	—.

Provided that six quart bottles or twelve pint bottles be held to contain a gallon for duty purposes under this Item.

166 Acetone and amyl acetate .....

10;	**30;**	**30.**
30;	30;	30.

168 Malt flour containing less than 50 per centum in weight of malt; malt syrup or malt syrup powder; extracts of malt, fluid or not; grain molasses—all articles

in this item upon valuation without British or foreign excise duties, under regulations prescribed by the Minister, per pound .....

3c;	**5c;**	**10c.**
And.....**20;**	**30;**	**35.**
3c;	3c;	5c.
And.....25;	30;	35.

PRODUCTS OF PAPER

171 Books, printed, periodicals and pamphlets, or parts thereof, n.o.p., not to include blank account books, copy books, or books to be written or drawn upon .....

Free;	**10;**	**10.**
5;	10;	10.

171a Comic periodicals for juveniles .....

Free;	**10;**	**10.**
5;	10;	10.

178 Advertising and printed matter, viz.: Advertising pamphlets, advertising show cards, illustrated advertising periodicals; price books, catalogues and price lists; advertising almanacs and calendars; patent medicine or other advertising circulars, fly sheets or pamphlets; advertising chromos, chromo-types, oleographs or like work produced by any process other than hand painting or drawing, and having any advertisement or advertising matter printed, lithographed or stamped thereon, or attached thereto, including advertising bills, folders and posters, or other similar artistic work, lithographed, printed or stamped on paper or cardboard for business or advertisement purposes, n.o.p., per pound .....

5c;	**12½c;**	**15c.**
10c;	12½c;	15c.

Provided, that when imported under the General Tariff rate, the duty shall be not less than .....

—;	**—;**	**35.**
—;	—;	35.

178a Provided, that on the goods specified in Item 178 and imported by mail on and after the first day of July, 1914, duties may be paid by customs revenue stamps, under regulations by the Minister, at the rates specified in said item, except that on each separate package weighing not more than one ounce, the duty shall be each .....

1c;	**2c;**	**2c.**

178b Printed Advertising Matter issued by railway systems in the British Empire (not including railway systems operating in Canada) .....

Free;	**—;**	**—.**
10c;	12½c;	15c.

but not less than 35% under the general tariff.

188 Plain basic photographic paper, baryta coated, adapted for use exclusively in manufacturing albumenized or sensitized photographic paper .....

Free;	**15;**	**15.**
Free;	Free;	Free.

192c Roofing and shingles of saturated felt

Free;	**25;**	**35.**
15;	25;	35.

199c Waxed stencil paper for use on duplicating machines .....

10;	**32½;**	**35.**
22½;	32½;	35.

CHEMICALS, DRUGS AND PAINTS

(See also items 488 and 728)

200a Regenerated cellulose acetate, transparent, in sheets, not printed, and manufactures of regenerated cellulose or of cellulose acetate .....

20;	**30;**	**35.**

Effective 3rd Oct., 1932. *O-i-C. P.C. 2176*

203 Non-edible seeds, beans, nuts, berries, plants, weeds, barks, and woods, in a crude state or chipped or ground, and extracts and preparations thereof; turmeric, nutgalls and extracts thereof; indigo, indigo paste and extracts of; aniline oil, crude; aniline salts, alizarin and artificial alizarin; annatto, liquid or solid; iron liquor, being solution of acetate or nitrate of iron adapted for dyeing and calico printing; red liquor, being a crude acetate of aluminum prepared from pyroligneous acid and adapted for dyeing and calico printing .....

Free;	**Free;**	**Free.**
Free;	Free;	Free.

203a Chemical compounds composed of two or more acids or salts soluble in water, adapted for dyeing or tanning .....

Free;	**10;**	**10.**
Free;	Free;	Free.

203b Aniline and coal tar dyes, soluble in water, in bulk or packages of not less than one pound weight .....

Free;	**10;**	**10.**
Free;	Free;	Free.

206 Dragon's blood; fuller's earth, in bulk only, not prepared for toilet or other purposes; litmus and all lichens, prepared or not prepared; musk, in pods or in grain; vaccine and ivory vaccine points; quassia juice; saffron, saffron cake, safflower, and extracts of; quinine, salts of; cochineal; ferment cultures to be used in butter-making .....

Free;	**Free;**	**Free.**
Free;	Free;	Free.

206a Bacteriological products or serum for sub-cutaneous injection .....

Free;	**20;**	**20.**
Free;	Free;	Free.

207 Dried blood .....

5;	**7½;**	**10.**
5;	7½;	10.

207a Blood albumen .....

Free;	10;	10.
5;	7½;	10.

208 Boracic acid and borax in packages of not less than twenty-five pounds weight; hydro-fluosilicic acid; tannic acid; ammonia, sulphate of; cyanide of potassium; cyanide of sodium and cyanogen bromide; antimony salts, viz.: tartar emetic, chlorine and lactate (antimonine); arsenous oxide; percipitate of copper (crude); verdigris or sub-acetate of copper, dry; sulphur and brimstone, crude or in roll or flour; argols; iodine, crude; bromine; sulphide of arsenic; carbon bisulphide .....

Free;	Free;	Free.
Free;	Free;	Free.

208b Bisulphate of soda or nitre cake .....

Free;	20;	20.
Free;	Free;	Free.

208d Calcium chloride, not in solution, for road-treating purposes only .....

Free;	15;	15.
Free;	Free;	Free.

208e Xanthates, cresylic acid and compounds of cresylic acid, used in the process of concentrating ores, metals or minerals .....

Free;	15;	15.
Free;	Free;	Free.

208h Ethylene glycol, when imported by manufacturers of anti-freezing compounds to be used exclusively in the manufacture of anti-freezing compounds, in their own factories .....

Free;	15;	15.
Free;	Free;	Free.

208j Sal ammoniac and nitrate of ammonia

Free;	25;	25.
Free;	Free;	Free.

208k Oxide of cobalt .....

Free;	10;	10.
Free;	Free;	Free.

208L Bichloride of tin and tin crystals .....

Free;	10;	10.
Free;	Free;	Free.

208m Sulphate of copper (blue vitriol) .....

Free;	10;	10.
Free;	Free;	Free.

208n Sulphate of iron (copperas) .....

Free;	10;	10.
Free;	Free;	Free.

208o Cream of tartar in crystals and tartaric acid crystals .....

Free;	10;	10.
Free;	Free;	Free.

208p Phosphorous and compounds thereof, n.o.p. .....

Free;	20;	20.
Free;	Free;	Free.

208q Oxalic acid .....

Free;	20;	20.
Free;	Free;	Free.

208r Oxide of tin or of copper .....

Free;	15;	15.
Free;	Free;	Free.

208s Sulphate of zinc and chloride of zinc ..

Free;	20;	20.
Free;	Free;	Free.

208t All chemicals and drugs, when of a kind not produced in Canada, which were on August 20, 1932, dutiable at rates of 15, 25, and 25%, under Tariff Item 711..

Free;	25;	25.
15;	25;	25.

209 Potash, chlorate of, not further prepared than ground; potash, muriate and sulphate of, crude; saltpetre or nitrate of potash .....

Free;	Free;	Free.
Free;	Free;	Free.

209c Bichromate of potash, crude; red and yellow prussiate of potash .....

Free;	15;	15.
Free;	Free;	Free.

210 Peroxide of soda; silicate of soda in crystals or in solution; bichromate of soda; nitrate of soda or cubic nitre; sulphide of sodium; nitrite of soda; arseniate, binarseniate, chlorate, bisulphite and stannate of soda; prussiate of soda and sulphite of soda .....

Free;	15;	20.
Free;	Free;	Free.

210d Sodium, sulphate of, crude, or salt cake, per pound .....

½c;	3/5c;	3/5c.
½c;	½c;	3/5c.

210e Nitrate of soda or cubic nitre when imported for use as a fertilizer, or when imported by manufacturers of explosives for use exclusively in their own factories in the manufacture of explosives .....

Free;	Free;	Free.

211 Alumina .....

Free;	Free;	Free.
Free;	Free;	Free.

211a Chloride of aluminum, or chloralum ..

Free;	10;	10.
Free;	Free;	Free.

212 Sulphate of alumina or alum cake; and aluminum bulk, ground or unground, but not calcined .....

Free;	15;	15.
Free;	10;	10.

215 Stearic acid, n.o.p. .....

Free;	17½;	20.
12½;	17½;	20.

216 Acids, n.o.p., of a kind not produced in Canada .....

Free;	25;	25.
15;	20;	22½.

216b Phosphoric acid .....

Free;	25;	25.
15;	20;	22½.

216c Nitric acid, not including glass containers, when in packages weighing not more than 100 pounds

Free;	**20;**	**22½.**
15;	20;	22½.

217 Sulphuric and muriatic acid, n.o.p., per one hundred pounds

17½c;	**22½c;**	**25c.**
17½c;	22½c;	25c.

217a Sulphuric and muriatic acids, not including glass containers, when in packages weighing not more than 100 pounds, per one hundred pounds

Free;	**22½c;**	**25c.**
17½c;	22½c;	25c.

218 Acid phosphate, not medicinal

Free;	**25;**	**25.**
12½;	17½;	20.

219 Solutions of peroxides of hydrogen

15;	**22½;**	**25.**
15;	22½;	25.

219c Non-alcoholic preparations or chemicals, such as are used for disinfecting, dipping or spraying, when in packages not exceeding three pounds each, in weight, the weight of such packages to be included in the weight for duty

5;	**25;**	**25.**
15;	25;	25.

219d Sulphuric ether and chloroform

Free;	**25;**	**25.**
15;	22½;	25.

229 Soap, common or laundry, per one hundred pounds

50c;	**$1.50;**	**$1.50.**
65c;	90c;	$1.00.

230 Castile soap, the weight of the cartons and wrappings to be included in the weight for duty, per pound

Free;	**2c;**	**2c.**
1c;	1c;	2c.

232 Glue, liquid, powdered or sheet, and gelatine, n.o.p.

17½;	**25;**	**25.**
17½;	25;	27½.

And, per pound

2c;	**5c;**	**5c.**
2c;	2½c;	3c.

232b Vegetable glue

10;	**35;**	**35.**
17½;	25;	27½.

232c Gelatine, edible

10;	**35;**	**35.**
17½;	25;	27½.

232d Mucilage, casein and adhesive paste

17½;	**25;**	**27½.**
17½;	25;	27½.

And, per pound

2c;	**2½c;**	**3c.**
2c;	2½c;	3c.

234 Perfumery, including toilet preparations, non-alcoholic, viz., hair oils, tooth and other powders and washes, pomatums, pastes and all other perfumed preparations, n.o.p., used for the hair, mouth or skin

20;	**40;**	**40.**
25;	32½;	32½.

236 Surgical dressings, antiseptic or aseptic, including absorbent cotton, lint, lamb's wool, tow, jute, oakum, woven fabric of cotton weighing not more than seven and one-half pounds per one hundred square yards, whether imported singly or in combination one with another, but not stitched or otherwise manufactured; surgical trusses and suspensory bandages of all kinds; sanitary napkins; spinal braces and abdominal supports

12½;	**25;**	**35.**
12½;	17½;	20.

240 Ultramarine blue, dry or in pulp; whiting or whitening; Paris white and gilders' whiting; blanc fixé; satin white

Free;	**10;**	**10.**
Free;	Free;	Free.

241 Litharge, when imported by manufacturers of electric storage batteries, for use exclusively in the manufacture of storage battery plates, in their own factories

Free;	**Free;**	**Free.**
Free;	Free;	Free.

241a Litharge, other than for battery purposes

Free;	**15;**	**15.**
Free;	Free;	Free.

242 Dry red lead and orange mineral; zinc oxides such as zinc white and lithopone

Free;	**15;**	**15.**
Free;	5;	5.

245 Ochres, ochrey earths, siennas and umbers

5;	**15;**	**15.**
10;	12½;	15.

249 Varnishes, lacquers, japans, japan driers, liquid driers, and oil finish, n.o.p., per gallon

20c;	**20c;**	**20c.**
And.....**15;**	**25;**	**30.**
20c;	20c;	20c.
And.....15;	20;	22½.

253 Putty of all kinds

17½;	**27½;**	**27½.**
17½;	22½;	25.

254 Gums, viz.:—Amber, Arabic, Australian, copal, damar, elemi, kaurie, mastic, sandarac, Senegal, tragacanth, gedda, and barberry; gum chicle or sappato gum, crude; lac, crude, seed, button, stick and shell; ambergris; Pontianac

Free;	**15;**	**15.**
Free;	Free;	Free.

256 Printing ink

12½;	**17½;**	**25.**
12½;	17½;	20.

256a Rotogravure ink

12½;	**17½;**	**20.**
12½;	17½;	20.

OILS

264 Essential oils, n.o.p., including bay oil, otto of limes, and peppermint oil .....

Free;	**7½;**	**7½.**
5;	7½;	7½.

267b Crude petroleum not in its natural state, .7250 specific gravity or heavier at 60 degrees temperature when imported by oil refiners to be refined in their own factories, per gallon .....

½c;	**1½c;**	**1½c.**
3/10c;	4/10c;	½c.

276b Cotton seed and crude cotton seed oil, when imported by manufacturers of cotton seed meal and refined cotton seed oil, for use exclusively in the manufacture of such commodities, in their own factories .....

Free;	**10;**	**10.**
Free;	Free;	Free.

277 Palm and palm kernel oil, unbleached or bleached, not edible; shea butter .....

Free;	**10;**	**10.**
Free;	Free;	Free.

278 Oils, viz.:—Cocoanut, palm and palm kernel, not edible, for manufacturing soap; carbolic or heavy oil; olive oil for manufacturing soap or tobacco, or for canning fish .....

Free;	**10;**	**10.**
Free;	Free;	Free.

278b Crude peanut oil, for refining for edible purposes, used as materials in Canadian manufactures .....

Free;	**Free;**	**Free.**
Free;	Free;	Free.

278c Cocoanut oil, not edible, when imported for use in the manufacture of refined cocoanut oil .....

Free;	**10;**	**10.**
Free;	Free;	Free.

EARTHENWARE AND STONEWARE

284a Earthenware tiles, for roofing purposes .....

Free;	**32½;**	**35.**
25;	32½;	35.

287 Tableware of china, porcelain, semi-porcelain, white granite or ironstone .....

Free;	**35;**	**35.**
Free;	27½;	30.

288 Earthenware and stoneware, brown or coloured and Rockingham ware; "C.C." or cream-coloured ware, decorated, printed or sponged; and all earthenware, n.o.p.

25;	**35;**	**35.**
25;	30;	35.

289 Baths, bathtubs, basins, closets, lavatories, urinals, sinks and laundry tubs of earthenware, stone, cement, clay or other material, n.o.p. .....

20;	**35;**	**35.**
20;	30;	35.

300 Crucibles of clay, sand or plumbago ..

Free;	**15;**	**15.**
Free;	Free;	Free.

ASBESTOS PRODUCTS

312 Asbestos in any form other than crude, and all manufactures thereof, n.o.p.

15;	**22½;**	**25.**
15;	22½;	25.

312a Asbestos in any form other than crude, and all manufactures thereof, when made from crude asbestos of Empire origin .....

Free;	**22½;**	**25.**
15;	22½;	25.

Note—A certificate in the following form is required to be written, printed or stamped on the face or back of invoices covering goods for entry under the British Preferential Tariff under tariff item 312a:—

I,..... an official of

....., the exporters
(Name of Company)

of the asbestos and/or manufactures thereof included in this invoice, have the means of knowing and do hereby certify that the asbestos contained therein is made from crude asbestos wholly of British Empire origin, and that I am duly authorized to make and sign this certificate.

(Signed).....

Dated at.....,

this.....day of.....,

19..... *Memo 597*

GLASS

318 Common and colourless window glass

Free;	**15;**	**15.**
7½;	12½;	12½.

319 Glass, in sheets, and bent plate glass, n.o.p. .....

Free;	**25;**	**25.**
17½;	22½;	25.

320 Plate glass, not bevelled, in sheets or panes not exceeding seven square feet each, n.o.p. .....

Free;	**25;**	**25.**
7½;	10;	10.

321 Plate glass, not bevelled, in sheets or panes exceeding seven square feet each, and not exceeding twenty-five square feet each, n.o.p. .....

Free;	**25;**	**25.**
15;	25;	27½.

322 Plate glass, n.o.p. .....

20;	**30;**	**35.**
22½;	30;	35.

METALS, OTHER THAN IRON OR STEEL, & PRODUCTS THEREOF

339a Lead capsules for bottles .....

10;	**27½;**	**30.**
20;	27½;	30.

340 Type for printing, including chases, quoins and slugs, of all kinds .....

7½;	**17½;**	**20.**
12½;	17½;	20.

341 Babbit metal and type metal, in blocks, bars, plates and sheets .....

10;	**20;**	**20.**
10;	15;	15.

348d Copper in bars or rods, when imported by manufacturers of trolley, telegraph and telephone wires, electric wires and electric cables, for use only in the manufacture of such articles in their own factories .....

Free;	**10;**	**10.**
Free;	Free;	Free.

349 Brass in bars and rods, in coil or otherwise, not less than six feet in length, and brass in strips, sheets or plates, not polished, planished or coated .....

5;	**10;**	**15.**
5;	7½;	10.

350 Wire of all metals and kinds, n.o.p. ....

10;	**30;**	**35.**
15;	17½;	20.

352c Coin locks of which solid brass or bronze are the components of chief value, plain, polished or plated .....

15;	**35;**	**40.**
30;	37½;	45. (if plated)
20;	27½;	30.

353 Aluminum and alloys thereof, crude or semi-fabricated, viz.: Pigs, ingots, blocks, notch bars, slabs, billets and blooms; scrap; bars, rods and wire; angles, channels, beams, tees, and other rolled or drawn sections and shapes; pipes and tubes; plates, sheets and strips, including circles; leaf or foil, less than .005 inch in thickness, plain or embossed, with or without backing; wire and cable, twisted or stranded, reinforced with steel or not; aluminum powder .....

Free;	**30;**	**30.**
15;	17½;	20.
20;	27½;	30.
Free;	Free;	Free.
15;	22½;	25;
15;	27½;	27½;
15;	25;	25;

354 Manufactures of aluminum, n.o.p. .....

15;	**30;**	**30;**
15;	22½;	25;

354a Kitchen or household hollow-ware of aluminum, n.o.p .....

20;	**30;**	**30;**
20;	27½;	30;

354b Kitchen or household hollow-ware of nickel, n.o.p. .....

20;	**27½;**	**30;**
20;	27½;	30;

355 Nickel in ingots or blocks, n.o.p.; nickel bars and rods, not including bars or rods depolarized or otherwise processed for use as anodes; and nickel in strips, sheets or plates .....

Free;	**Free;**	**Free;**
Free;	Free;	Free.

356 Britannia metal in pigs, blocks or bars; nickel silver and German silver, in ingots or blocks, n.o.p. .....

Free;	**Free;**	**Free;**
Free;	Free;	Free;

361 Gold and silver leaf; Dutch or schlag metal leaf; brocade and bronze powders.

15;	**30;**	**30;**
15;	27½;	27½;

370 Rollers, copper, adapted for use in calico printing. .....

Free;	**10;**	**10;**
Free;	Free;	Free;

IRON OR STEEL FOR FURTHER MANUFACTURE; RAILS

377c Ingots, cogged ingots, blooms, slabs, billets, n.o.p., of iron or steel, of a class or kind not made in Canada, when imported by manufacturers of forgings for use exclusively in the manufacture of forgings, in their own factories, under regulations prescribed by the Minister, per ton .....

Free;	**$3.00;**	**$3.00;**
Free;	$2.25;	$2.50;

378 Bars and rods, of iron or steel; billets, of iron or steel, weighing less than 60 pounds per lineal yard:—
(d) Hot rolled, valued at not less than 4 cents per pound, n.o.p. .....

Free;	**12½;**	**15;**
5;	12½;	15;

379 (e) Bars of iron or steel, hot rolled, 5 inches in diameter and larger, when imported by manufacturers of polished shafting for use in their own factories, per ton .....

Free;	**$7.00;**	**$7.00;**
$4.25;	$7.00;	$7.00;

379(f) Sash or casement sections of iron or steel, hot or cold rolled, not punched, drilled nor further manufactured, when imported by manufacturers of metal window frames, for use in their own factories, per ton .....

Free;	**$7.00;**	**$7.00.**
(*a*) $4.25;	$7.00;	$7.00.
(*c*) 15;	25;	30.

380 Plates of iron or steel, hot or cold rolled:—
(*a*) Not more than 66 inches in width, n.o.p., per ton .....

$4.25;	**$8.00;**	**$8.00.**
$4.25;	$6.00;	$7.00.

(*b*) More than 66 inches in width, n.o.p., per ton .....

Free;	**$6.00;**	**$6.00.**
Free;	$3.00;	$5.00.

(*c*) Flanged, dished or curved, n.o.p. .....

10;	**25;**	**30.**
10;	25;	30.

381 Sheets, of iron or steel, hot or cold rolled:—

(*a*) .080 inch or less in thickness, n.o.p.

7½;	**20;**	**20.**
7½;	12½;	12½.

382 Hoop, band or strip, of iron or steel:

(*a*) Hot rolled, .080 inch or less in thickness, n.o.p.

7½;	**15;**	**15.**
7½;	12½;	12½.

(*b*) Hot rolled, more than .080 inch in thickness, n.o.p., per ton

$4.00;	**$8.00;**	**$8.00.**
$4.25;	$6.00;	$7.00.

(*c*) Cold rolled or cold drawn, .080 inch or less in thickness, n.o.p.

7½;	**20;**	**20.**
7½;	12½;	15.

383 Sheets, plates, hoop, band or strip, of iron or steel:

(*a*) Coated with tin, of a class or kind not made in Canada, n.o.p.

Free;	**15;**	**15.**
Free;	5;	5.

(*b*) Coated with tin, n.o.p.

Free;	**20;**	**20.**
7½;	12½;	15.

(*c*) Coated with zinc, n.o.p.

7½;	**20;**	**20.**
7½;	12½;	15.

385 Sheets, plates, hoop, band or strip, of iron or steel, hot rolled, valued at not less than five cents per pound, n.o.p.

5;	**12½;**	**15.**
5;	12½;	15.

385a Sheets, plates, hoop, band or strip, of rust, acid or heat resisting steels, hot rolled, valued at not less than five cents per pound

Free;	**20;**	**20.**
5.	12½;	15.

386 Sheets, plates, hoop, band or strip, of iron or steel, as hereunder defined, under regulations prescribed by the Minister:—

(a) Plates, when imported by manufacturers for use exclusively in the manufacture or repair of the pressure parts of boilers, pulp digesters, steam accumulators and vessels for the refining of oil, in their own factories, per ton

Free;	**$5.00;**	**$5.00.**
Free;	Free;	Free.

(m) (i) Sheets of iron or steel, cold rolled, when imported by manufacturers for use exclusively in the manufacture of sheets coated with tin

Free;	**15;**	**15.**
5;	7½;	10.

(ii) Sheets, hoop, band or strip, of iron or steel, hot rolled, when imported by manufacturers for use exclusively in the manufacture of sheets, hoop, band or strip, coated with zinc or other metal or metals, not including tin, in their own factories

5;	**20;**	**20.**
5;	7½;	10.

386(p) Sheets of iron or steel, hot or cold rolled, with silicon content of .075 p.c. or more, when imported by manufacturers of electrical apparatus, for use in the manufacture of electrical apparatus in their own factories

Free;	**12½;**	**12½.**
7½;	12½;	12½.

386 (q) Hoop steel, hot or cold rolled, plain or coated, .064 inch or less in thickness, not more than three inches in width, when imported by manufacturers of barrels or kegs, or by manufacturers of flat hoops for barrels and kegs, for use exclusively in their own factories

Free;	**12½;**	**12½.**
7½;	12½;	12½.

387 Railway rails, of iron or steel, of any weight, or for any purpose, punched, drilled or not, n.o.p., per ton

$4.50;	**$6.00;**	**$7.00**
$4.50;	$6.00;	$7.00.

387c Steel grooved (or girder) rails for electric tramway use, weighing not less than 75 pounds per lineal yard, punched, drilled, or not, of shapes and lengths not made in Canada per ton

Free;	**$7.00;**	**$7.00.**
$4.50;	$6.00;	$7.00.

388 Iron or steel angles, beams, channels, columns, girders, joists, piling, tees, zees and other shapes or sections, not punched, drilled or further manufactured than hot rolled, weighing not less than 35 pounds per lineal yard, n.o.p.....per ton

Free;	**$3.00;**	**$3.00.**
$1.00;	$2.75;	3.00.

388b Iron or steel angles, beams, channels, columns, girders, joists, piling, tees, zees, and other shapes or sections, not punched, drilled or further manufactured than hot rolled, n.o.p. per ton

$4.00;	**$7.00;**	**$7.00.**
$4.25;	$7.00;	$7.00.

388e Iron or steel side or centre sill sections, of all sizes not manufactured in Canada, weighing not less than 35 pounds per lineal yard, not punched, drilled or further manufactured, when imported by manufacturers of railway cars, for use in their own factories, per ton

Free;	**$3.00;**	**$3.00.**
$1.00;	$2.75;	$3.00.

392a Forgings of iron or steel, in any degree of manufacture, hollow, not less than 12 inches in internal diameter.

Free;	**30;**	**30.**
20;	27½;	30.

393 Tires, of steel, in the rough, not drilled or machined in any manner, for

railway vehicles, including locomotives and tenders.

Free;	**10;**	**10.**
Free;	5;	7½.

394 Axles and axle bars, n.o.p., and axle blanks, and parts thereof, of iron or steel:
(a) For railway vehicles, including locomotives and tenders

10;	**27½;**	**30.**
20;	27½;	30.

IRON OR STEEL WIRE

401 Wire, of iron or steel:
(*a*) Barbed fencing, coated or not

Free;	**10;**	**10.**
Free;	Free;	Free.

(*b*) Twisted, braided or stranded, including wire rope or cable, coated or not, n.o.p.

15;	**25;**	**25.**
15;	22½;	25.

(*c*) Drawn flat or cold rolled after drawing, coated or not, n.o.p., not more than .25 inch in width and less than .1875 inch in thickness

7½;	**20;**	**20.**
7½;	15;	20.

(*d*) Coated with zinc or spelter, curved or not, in coils, .144, .104, or .092 inch in diameter, with tolerance not to exceed .004 inch, and not for use in telegraph or telephone lines

Free;	**10;**	**10.**
Free;	Free;	Free.

(*e*) Coated with zinc or spelter, n.o.p.

10;	**20;**	**20.**
10;	17½;	20.

(*f*) Single or several, coated, n.o.p., or covered with any material, including cable so covered

15;	**30;**	**30.**
15;	25;	30.

(*g*) N.o.p.

15;	**20;**	**20.**
15;	17½;	20.

IRON OR STEEL CHAIN

406 Coil chain, coil chain links, including repair links, and chain shackles, of iron or steel:—
(*b*) Less than one and one-eighth inches in diameter

15;	**25;**	**25.**
15;	20;	20.

407a Chains, of iron or steel, n.o.p.

20;	**30;**	**35.**
20;	27½;	30.

408 Malleable sprocket chain and link belting chain of iron or steel, including roller chain of all kinds for operating on steel sprockets or gears, when imported by manufacturers of agricultural implements for use exclusively in the manufacture of agricultural implements, in their own factories, under regulations prescribed by the Minister

Free;	**10;**	**10.**
Free;	Free;	Free.

MACHINERY

409 Cream separators and complete parts therefor, including steel bowls

Free;	**25;**	**25.**
Free;	Free;	Free.

410l Ore crushers, rock crushers, stamp mills, grinding mills, rock drills, percussion coal cutters, coal augers, rotary coal drills, n.o.p., and complete parts of all the foregoing, for use exclusively in mining, metallurgical or quarrying operations

7½;	**20;**	**25.**
10;	15;	20.

410n Diamond drills and core drills, not including motive power, electrically operated rotary coal drills, and coal cutting machines, n.o.p., and integral parts of the foregoing, for use exclusively in mining operations

Free;	**10;**	**10.**
Free;	10;	10.

410o Coal heading machines; electric or magnetic machines for concentrating or separating iron ores; automatic scales for use with conveyors; and integral parts of all the foregoing, for use exclusively in mining or metallurgical operations

Free;	**Free;**	**Free.**
Free;	Free;	Free.

412a Machinery and apparatus, n.o.p. viz.: gun and mould apparatus for making press rollers; machines and apparatus for making electrotypes and stereotypes, engraving machines, photo-engraving apparatus, machines for graining metal plates, machines for sensitizing metal plates, machines and apparatus for transferring by photographic processes to plates or rolls for use in lithography, rotogravure and printing, machines for addressing and wrapping newspapers, magazines, periodicals, pamphlets and catalogues, and machines for embossing, bookbinding, bronzing, creasing, scoring, cutting, perforating, punching, gathering, gumming, pasting, jogging, numbering, patching, slitting, rewinding, ruling, sheet-piling, stitching, stripping or varnishing, when for use exclusively by printers, bookbinders, manufacturers of stereotypes, electrotypes and printing plates or rolls, paper converters, and by manufacturers of articles made from paper or cardboard; and complete parts of all the foregoing not to include saws, knives and motive power

Free;	**5;**	**10.**
Free;	5;	10.

412b Flat bed cylinder printing presses, to print sheets of a size 25 by 38 inches or larger, and complete parts thereof; machines designed to fold or sheet-feed paper or cardboard, and complete parts thereof

Free;	**10;**	**15.**
Free;	5;	10.

412d Offset presses; lithographic presses; printing presses and typemaking accessories therefor, n.o.p.; complete parts of the foregoing, not to include saws, knives and motive power .....

Free;	10;	15.
Free;	5;	10.

414 Typewriters and complete parts thereof .....

Free;	25;	25.
10;	20;	25.

422a Concrete road-paving machines, self-propelling, end loading type, with a capacity of 21 cubic feet of wet concrete or more; concrete and asphalt road finishing machines; form graders; sub-graders back filling machines and equipment mounted on self-propelling wheels or crawling traction, semi- or full-revolving boom and scraper type; steam or air driven pile hammers or extractors; well-points; truck turntables; all the foregoing of a class or kind not made in Canada, and complete parts thereof .....

Free;	10;	12½.
Free;	10;	12½.

422b Trench and ditch excavating machines, round wheel or vertical or ladder boom, chain and bucket type, for digging vertical or sloping bank ditches; complete parts thereof .....

Free;	10;	15.
Free;	10;	12½.

427b Ball and roller bearings .....

5;	27½;	35.
15;	27½;	35.

427c Machinery for dairying purposes, viz: Power churns, power milk coolers, power fillers and cappers, power ice-cream mixers, power butter printers, power cream savers, power bottle sterilizers, power brine tanks, power milk bottle washers, power milk can washers; ice-breaking machines, valveless or centrifugal milk pumps, sanitary milk and cream vats; none of the foregoing machinery to include motive power .....

Free;	27½;	35.
15;	27½;	35.

428b Engines for motor trucks or motor buses, when of 100 H.P. or more .....

Free;	25;	27½.
15;	25;	27½.

CUTLERY

429 Cutlery of iron or steel, plated or not:

(*b*) Table knives and table forks .....

15;	30;	35.
20;	27½;	30.

(*c*) Pen knives, jack-knives and pocket knives of all kinds .....

Free;	30;	30.
20;	27½;	30.

(*d*) Knives, n.o.p. .....

Free;	30;	30.
20;	27½;	30.

(*e*) Spoons .....

15;	30;	35.
20;	27½;	30.

(*f*) Scissors and shears, n.o.p. .....

Free;	30;	30.
20;	27½;	30.

(*g*) Razors and razor blades .....

Free;	30;	30.
20;	27½;	30.

TOOLS OF IRON OR STEEL

431b Adzes, anvils, vises, cleavers, hatchets, saws, augers, bits, drills, files, rasps, screw-drivers, planes, spokeshaves, chisels, mallets, metal wedges, wrenches, sledges, hammers, crowbars, cantdogs, and track tools, picks, mattocks and eyes or polls for the same .....

10;	35;	35.
15;	27½;	30.

MOTOR VEHICLES, PARTS AND ACCESSORIES

(See also items 428b and 783)

438a Automobiles for conveying passengers only, n.o.p., valued at retail at place of production, when new, with standard equipment complete, at more than twelve hundred dollars each but not more than twenty-one hundred dollars each; chassis for same .....

Free;	22½;	30.
15;	22½;	30.

438b Automobiles for conveying passengers only, n.o.p., valued at retail at place of production, when new, with standard equipment complete at not more than twelve hundred dollars each; motor cars or motor trucks (not for railways or tramways) for carrying goods only; chassis for motor vehicles specified in this item .....

Free;	17½;	20.
12½;	17½;	20.

438c Automobiles and motor vehicles of all kinds, n.o.p.; chassis for same .....

Free;	30;	40.
15;	30;	40.

438d Horns, distributors, instrument board lamps, oil gauges, gasoline gauges, thermostats, oil filters, carburetors, purifiers for oil, purifiers for air, annular ball bearings and parts thereof, lock washers, speedometers and parts thereof, vacuum tanks, composite gaskets of copper and asbestos, steering wheels and rims therefor, one piece welded axle housings, machined or not, instrument bezel assemblies, dash heat indicators, electric ignition locks, cylinder lock barrels and keys, bearing spring shackles and automatic radiator shutter assemblies, ammeters, radiator shells, body cowls, and body stampings of metal, including front, rear, side and door stampings, not further

manufactured than welded or rivetted for shipping purposes, all of a class or kind not made in Canada, when imported by manufacturers of goods enumerated in tariff items 438a, 438b, 438c, 438e and 438f for use only as original equipment in the manufacture of motor vehicles enumerated in Tariff Items 438a, 438b, 438c, and 438f .....

Free;	**Free;**	**Free.**
Free;	Free;	Free.

438e Tops, wheels and bodies, n.o.p., for motor vehicles enumerated in Tariff Items 438a, 438b, 438c, and 438f .....

20;	**27½;**	**30.**
20;	27½;	30.

438f Motor omnibuses, for conveying passengers only, having seating capacity for not less than 10 persons; chassis for same

15;	**30;**	**40.**
15;	30;	40.

438g Motor cycles or sidecars therefor .....

Free;	**20;**	**30.**
12½;	17½;	20.

FISHING TACKLE, ARMS AND AMMUNITION

440j Trawls, trawling spoons, fly hooks, sinkers, swivels, sportsmen's fishing reels, bait, hooks, and fishing tackle, n.o.p. .....

Free;	**25;**	**30.**
20;	25;	30.

441 Guns, rifles, including air guns and air rifles not being toys; muskets, cannons, pistols, revolvers, or other fire-arms, n.o.p.; cartridge cases, cartridges, primers, percussion caps, wads or other ammunition, n.o.p.; bayonets, swords, fencing foils and masks; gun or pistol covers or cases, game bags, loading tools and cartridge belts of any material .....

10;	**27½;**	**30.**
10;	27½;	30.

441e Guns and rifles of a class or kind not made in Canada .....

5;	**27½;**	**30.**
10;	27½;	30.

ELECTRICAL GOODS

445c Electric telegraph or telephone apparatus and complete parts thereof .....

Free;	**25;**	**30.**
15;	25;	27½.

445d Electric wireless or radio apparatus and complete parts thereof .....

Free;	**25;**	**30.**
15;	25;	27½.

445l Electric storage batteries, composed of plates measuring not less than eleven inches by fourteen inches and not less than three-quarters inch in thickness; complete parts thereof .....

Free;	**25;**	**27½.**
15;	25;	27½.

445m Flame proof electric switch gear, for use underground in coal mines .....

Free;	**20;**	**30.**
15;	25;	30.

446 Electric steam turbo generator sets, 700 H.P. and greater, of a class or kind not made in Canada, and complete parts thereof .....

Free;	**20;**	**25.**
Free;	15;	20.

ARTICLES OF STEEL

(See also Machinery items 409-428b, Cutlery item 429, and Tools item 431b)

446b Steel bicycle rims, not enamelled nor plated .....

Free;	**27½;**	**35.**
15;	27½;	35.

446c Golf shafts of seamless steel, coated or not, but not chromium plated .....

10;	**35;**	**35.**
15;	27½;	35.

446d Bottles or cylinders of seamless steel used as high-pressure containers for gas ..

Free;	**25;**	**25.**
15;	27½;	35.

446e Steel balls not larger than three-eighths inch in diameter, commonly known as "burnishing balls" .....

Free;	**7½;**	**10.**
15;	27½;	35.

SURGICAL, DENTAL, AND HOSPITAL APPARATUS

476 Surgical and dental instruments of any material; surgical needles; X-ray apparatus; microscopes valued at not less than $50. each, by retail; and complete parts of all the foregoing .....

Free;	**10;**	**10.**
Free;	Free;	Free.

476a Glassware and other scientific apparatus for laboratory work in public hospitals; surgical operating tables; apparatus for sterilizing purposes, including bedpan washers and sterilizers but not including washing or laundry machines; all for the use of any public hospital, under regulations prescribed by the Minister .....

Free;	**Free;**	**Free.**
Free;	Free;	Free.

CERTAIN MATERIALS FOR MANUFACTURERS OF CHLORATES AND COLOURS

488 Nitrate and acetate of lead, not ground; platinum and black oxide of copper, for use in the manufacture of chlorates and colours .....

Free;	**10;**	**10.**
Free;	Free;	Free.

TEXTILE PRODUCTS OF COTTON

522 Rovings, yarns and warps wholly of cotton, not more advanced than singles,

n.o.p. .....

12½%;	**15%;**	**22½%.**
12½%;	15%;	22½%.

And per pound .....

2c;	**3½c;**	**4c.**
3c;	3½c;	4c.

522c Rovings, yarns and warps wholly of cotton, including threads, cords and twines generally used for sewing, stitching, packaging and other purposes, n.o.p.; cotton yarns, wholly or partially covered with metallic strip, generally known as tinsel thread .....

15%;	**22½%;**	**25%.**
15%;	22½%;	25%.

And per pound .....

2c;	**3½c;**	**4c.**
3c;	3½c;	4c.

522d Yarns and warps wholly of cotton, mercerised, number forty and finer, imported by manufacturers to be further manufactured in their own factories .....

Free;	**25%;**	**25%.**
Free;	Free;	Free.

522f Yarns and warps wholly of cotton, number forty and finer, when imported by manufacturers of mercerised cotton yarns, for use exclusively in the manufacture of mercerised cotton yarns, in their own factories .....

Until Dec. 31, 1933:

Free;	**Free;**	**Free.**
12½%;	15%;	22½%.

Thereafter:

Free;	**15%;**	**15%.**

And per pound

3c;	3½c;	4c.

523 Woven fabrics, wholly of cotton, not bleached, mercerised, nor coloured, n.o.p., and cotton seamless bags .....

17½%;	**20%;**	**25%.**
17½%;	20%;	25%.

And, per pound .....

2c;	**3½c;**	**4c.**
3c;	3½c;	4c.

523a Woven fabrics wholly of cotton, bleached or mercerised, not coloured, n.o.p. .....

20%;	**22½%;**	**27½%.**
20%;	22½%;	27½%.

And, per pound .....

2c;	**3½c;**	**4c.**
3c;	3½c;	4c.

523b Woven fabrics wholly of cotton, printed, dyed or coloured, n.o.p. .....

22½%;	**27½%;**	**32½%.**
22½%;	27½%;	32½%.

And, per pound .....

2c;	**3½c;**	**4c.**
3c;	3½c;	4c.

523c Woven fabrics wholly of cotton, composed of yarns of counts of 100 or more, including all such fabrics in which the average of the count of warp and weft yarns is 100 or more.

Free;	**27½%;**	**32½%.**
17½%;	20%;	25%.

And, per pound .....

—;	**3½c;**	**4c.**
3c;	3½c;	4c.

And.....20%;	22½%;	27½%.
3c;	3½c;	4c.
And.....22½%;	27½%;	32½%.
3c;	3½c;	4c.

The number of hanks, each consisting of 840 yards, that weigh one pound avoirdupois is held to be the count of the yarn; for example, if one hundred of these hanks (or, say, a total of 84,000 yards) weigh one pound, the yarn is held to be 100's counts.

In order to qualify for entry under this tariff item, it therefore follows that each pound of fabric must contain at least 84,000 yards of yarn, singles or ply.

Invoices covering fabrics claimed to be entitled to entry under this tariff item should contain sufficient information to prove that the average counts of singles, or resultant counts of ply yarns, is 100's or finer. *Memo 584*

In determining the counts or resultant counts of yarns in fabrics containing clipped threads, such as madras muslins, the clipped threads are to be measured as they would appear in the fabric when it left the loom, i.e., before the operations of clipping, shearing, or cropping. *Memo 584.*

523e Woven fabrics wholly of cotton with cut pile, n.o.p. .....

15%;	**27½%;**	**32½%.**
22½%;	27½%;	32½%.

And, per pound .....

—;	**3½c;**	**4c.**
3c;	3½c;	4c.

523f Woven fabrics of cotton, not coloured, when imported by manufacturers of typewriter ribbon for use exclusively in the manufacture of such ribbon in their own factories .....

Free;	**12½%;**	**15%.**
10%;	12½%;	15%.

524 Seamless cotton duck in circular form, of a class or kind not made in Canada, for use in the manufacture of hose pipe ....

Free;	**10%;**	**10%.**
Free;	Free;	Free.

528 White cotton bobinet, plain, in the web .....

Free;	**25%;**	**25%.**
15%;	22½%;	25%.

529 Embroideries, lace, nets, nettings, bobinet, n.o.p., fringes and tassels, wholly of cotton .....

20%;	**27½%;**	**30%.**
20%;	27½%;	30%.

And, per pound .....

2c;	**3½c;**	**4c.**
3c;	3½c;	4c.

532 Clothing, wearing apparel and articles, made from woven fabrics and all textile manufactures, wholly or partially manufactured, composed wholly of cotton, n.o.p.; fabrics wholly of cotton, coated or impregnated, n.o.p. .....

25;	**30;**	**35.**
25;	30;	35.

And, per pound .....

2c;	**3½c;**	**4c.**
3c;	3½c;	4c.

TEXTILE PRODUCTS OF VEGETABLE FIBRES

537b Linen thread, for hand or machine sewing .....

Free;	**22½;**	**25.**
15;	22½;	25.

540 (*a*) Woven fabrics, in the web, wholly of flax or hemp, not to include towelling and glass cloth of crash or huck, with or without lettering or monograms woven in, nor tablecloths and napkins of crash with coloured borders .....

Free;	**30;**	**35.**
15;	25;	27½.

And, per pound .....

—;	**3½c;**	**4c.**
20;	30;	32½.

And.....22½; 30; 32½.
3c; 3½c; 4c per lb.

(*b*) Articles wholly of flax or hemp, such as sheets, pillow cases, table cloths and napkins, towels and handkerchiefs, but not to include towels or glass cloths of crash or huck, with or without lettering or monograms woven in, nor table cloths and napkins of crash with coloured borders .....

Free;	**30;**	**35.**
25;	30;	35.

And, per pound .....

—;	**3½c;**	**4c.**
3c;	3½c;	4c.

(Note: Articles as described in the above item may be hemmed, hemstitched or embroidered with cotton thread. *Memo 585*).

(*c*) Towelling and glass cloth of crash or huck, with or without lettering or monograms woven in, tablecloths and napkins of crash with coloured borders, in the web, wholly of flax or hemp; woven fabrics, in the web, composed in part of flax or hemp, not containing silk, artificial silk nor wool .....

22½;	**30;**	**35.**
22½;	30;	32½.

And, per pound .....

3c;	**3½c;**	**4c.**
3c;	3½c;	4c.

(*d*) Towels and glass cloths of crash or huck, with or without lettering or monograms woven in, tablecloths and napkins of crash with coloured borders, wholly or in part of flax or hemp, not containing silk, artificial silk nor wool .....

25;	**30;**	**35.**
25;	30;	35.

And, per pound .....

3c;	**3½c;**	**4c.**
3c;	3½c;	4c.

541a Woven fabrics, wholly of jute, n.o.p...

Free;	**22½;**	**25.**
15;	22½;	25.

TEXTILE PRODUCTS OF WOOL; FELT; BLANKETS

551 Yarns, composed wholly or in part of wool or hair but not containing silk or artificial silk, n.o.p. .....

15;	**20;**	**22½.**
15;	20;	22½.

And, per pound .....

11¼c;	**20c;**	**22½c.**
15c;	20c;	22½c.

551a Yarns and warps composed wholly of wool or in part of wool or hair, imported by manufacturers for use exclusively in their own factories, n.o.p. .....

10;	**17½;**	**20.**
10;	17½;	20.

And, per pound .....

7½c;	**15c;**	**17½c.**
10c;	15c;	17½c.

551c Yarns and warps composed wholly of hair, imported by manufacturers for use in their own factories .....

Free;	**17½;**	**20.**
10c;	15c;	17½.

And, per pound .....

—;	**15c;**	**17½c.**
10c;	15c;	17½c.

552 Felt, pressed, of all kinds, in the web, not consisting of or in combination with any woven, knitted or other fabric or material .....

15;	**22½;**	**25.**
15;	22½;	25.

And, per pound .....

7½c;	**17½c;**	**20c.**
10c;	17½c;	20c.

553 Blankets of any material, not to include automobile rugs, steamer rugs, or similar articles .....

22½;	**30;**	**35.**
22½;	30;	35.

And, per pound .....

10c;	**25c;**	**30c.**
20c;	25c;	30c.

554 Woven fabrics, composed wholly or in chief part by weight of yarns of wool or hair, not exceeding in weight six ounces to the square yard, n.o.p., when imported in the gray or unfinished condition, for the purpose of being dyed or finished in Canada .....

20;	**25;**	**30.**
20;	25;	30.

And, per pound .....

9¼c;	**17½c;**	**20c.**
12½c;	17½c;	20c.

Note: "In the grey or unfinished condition" applies to fabrics as they leave the loom, i.e., in the grease with such burling and mending as may be necessary. Fabrics consisting of dyed yarns or yarns spun from dyed stock, when imported in the grease, are now entitled to entry under this item. *Memo 590.*

554a Woven fabrics, consisting of cotton warps with wefts of lustre wool, mohair or alpaca, generally known as lustres or Italian linings, n.o.p. .....

Free;	**20;**	**25.**
10;	20;	25.

554b Woven fabrics, composed wholly or in part of yarns of wool or hair, n.o.p. ...

27½;	**35;**	**40.**
27½;	35;	40.

And, per pound .....

18¾c;	**30c;**	**35c.**
25c;	30c;	35c.

554c Woven fabrics, composed wholly or in chief part by weight of yarns of wool or hair, not exceeding in weight four ounces to the square yard, when imported in the gray or unfinished condition, for the purpose of being dyed or finished in Canada

Free;	**25;**	**30.**
20;	25;	30.

And, per pound .....

—;	**17½c;**	**20c.**
12½c;	17½c;	20c.

Note: See Note under item 554 for the definition of fabric in the grey or unfinished condition.

554e Woven fabrics, composed wholly or in part of yarns of wool or hair, weighing not less than eighteen ounces per square yard .....

25;	**35;**	**40.**
27½;	35;	40.

And, per pound .....

20c;	**30c;**	**35c.**
25c;	30c;	35c.

554f Woven fabrics, composed wholly or in part of yarns of wool or hair, commonly known as billiard cloth .....

Free;	**35;**	**40.**
27½;	35;	40.

And, per pound .....

—;	**30c;**	**35c.**
25c;	30c;	35c.

555 Clothing, wearing apparel and articles made from woven fabrics, and all textile manufactures, wholly or partially manufactured, composed wholly or in part of wool or similar animal fibres, but of which the component of chief value is not silk nor artificial silk, n.o.p.; fabrics, coated or impregnated, composed wholly or in part of yarns of wool or hair, but not containing silk nor artificial silk, n.o.p. .....

30;	**40;**	**40.**
30;	40;	40.

And, per pound .....

18¾c;	**32½c;**	**35c.**
25c;	32½c;	35c.

HOSIERY

568a Socks and stockings of all kinds .....

30;	**32½;**	**35.**
30;	32½;	35.

And, per each one dozen pairs .....

75c;	**$1.35;**	**$1.50.**
$1.00;	$1.35;	$1.50.

GLOVES

568b Gloves and mitts of all kinds, n.o.p...

25;	**25;**	**45.**
25;	25;	45.

568c Women's dress gloves of kid, elbow length .....

Free;	**35;**	**45.**
25;	25;	45.

CARPETS AND RUGS

572 Turkish or imitation Turkish or other floor rugs or carpets, and carpets, n.o.p...

30;	**35;**	**40.**
30;	35;	40.

And, per square foot .....

5c;	**15c;**	**20c.**
10c;	15c;	20c.

BONE PITCH AND RESIN

584 Bone pitch, crude only; and resin or rosin in packages of not less than one hundred pounds .....

Free;	**Free;**	**Free.**
Free;	Free;	Free.

ASPHALT OR ASPHALTUM

584b Asphalt or asphaltum, solid .....

Free;	**10;**	**10.**
Free;	Free;	Free.

COAL

586 Coal, anthracite, n.o.p., per ton .....

Free;	**50c;**	**50c.**
Free;	40c;	40c.

BRASS BAND INSTRUMENTS

598 Brass band instruments, n.o.p.; parts of pianofortes and parts of organs .....

15;	**22½;**	**25.**
15;	22½;	25.

598a Brass band instruments, of a class or kind not made in Canada; bagpipes and complete parts thereof .....

Free;	**30;**	**35.**
15;	22½;	25.

HIDES, LEATHER PRODUCTS AND BELTING

599 Hides and skins, raw, whether dry, salted, or pickled; and raw pelts .....

Free;	**Free;**	**Free.**
Free;	10;	15.

604 Belting leather in butts or bends; sole leather; and all leather further finished than tanned, n.o.p. .....

12½;	**27½;**	**27½.**
15;	25;	25.

605 Leather produced from East India tanned kip, uncoloured or coloured other than black, when imported for use exclusively in lining boots and shoes; genuine reptile leathers.....

Free;	**15;**	**15.**
12½;	15;	15.

605a Genuine pig leathers and genuine Morocco leathers; so-called roller leathers

Free;	**27½;**	**27½.**
15;	25;	25.

607a Leather, not further finished than tanned, in whole hides, in grains or splits, when imported by manufacturers of upholstering leathers, for use exclusively in the manufacture of upholstering leathers, in their own factories .....

Free;	**15;**	**15.**
10;	15;	15.

Provided, that the Governor in Council may, when satisfied that the leather specified in this item is being produced in Canada, in quantity and quality sufficient for Canadian requirements, by Order-in-Council direct that this tariff item be repealed.

610a Belting of camel's hair, for machinery

15;	**27½;**	**27½.**
20;	25;	27½.

RUBBER, BALATA AND GUTTA PERCHA

616 Rubber, crude, caoutchouc or india-rubber, unmanufactured; powdered rubber and rubber or gutta percha waste or junk; hard rubber in sheets but not further manufactured, and recovered rubber and rubber substitute .....

Free;	**Free;**	**Free.**
Free;	Free;	Free.

616a Balata, crude, unmanufactured .....

Free;	**10;**	**10.**
Free;	Free;	Free.

616b Gutta percha, unmanufactured .....

Free;	**10;**	**10.**
Free;	Free;	Free.

617 India-rubber boots and shoes .....

Free;	**22½;**	**25.**
15;	22½;	25.

MANUFACTURES OF FUR

625 Caps, hats, muffs, tippets, capes, coats and cloaks of fur, and other manufactures of fur, n.o.p. .....

15;	**30;**	**35.**
20;	27½;	30.

MISCELLANEOUS

663 Fertilizers, compounded or manufactured, n.o.p. .....

Free;	**7½;**	**10.**
5;	7½;	10.

683 Barytes .....

Free;	**25;**	**25.**
15;	25;	25.

684 Rubber thread, not covered .....

Free;	**10;**	**15.**
Free;	Free;	Free.

689 Charcoal, animal, for use in the refining of sugar .....

Free;	**25;**	**25.**
15;	25;	25.

689a Mineral wool .....

Free;	**25;**	**25.**
15;	25;	25.

728 Hyposulphite of soda, when imported by tanners for use in their own factories, in the tanning of leather .....

Free;	**10;**	**10.**
Free;	Free;	Free.

783 Gasoline and steam engines, transmission assemblies and parts thereof, magnetos, starting motors, electric generators, propeller shafts, steel chassis frames, brakes, clutches, brake and clutch controls, steel road wheels, steel rims for pneumatic tires, larger than thirty inches by five inches, steering gears and front and rear axles, all of a class or kind not made in Canada, when imported by manufacturers of motor trucks (not for railways or tramways) for carrying goods only, for use only in the manufacture of such motor trucks .....

Free;	**17½;**	**20.**
15;	17½;	20.

801a Bitter oranges, known as Seville oranges when imported prior to the 1st day of April, 1933, by manufacturers, for use exclusively in their own factories in the manufacture of marmalade, per cubic foot .....

Free;	**Free;**	**35c.**

Effective 3rd Oct., 1932. *O-i-C. P.C. 2174*

806 Cellulose acetate in sheets not less than ten one-thousandths of an inch in thickness, and in rods or bars, not further manufactured than moulded or pressed, when for use in Canadian manufactures .....

Free;	**Free;**	**Free.**

Effective 3rd Oct., 1932. *O-i-C. P.C. 2175*

807 Shapes or sections of iron or steel, in lengths, not further manufactured than hot or cold rolled, when imported by manufacturers for use exclusively in the manufacture of hinges in their own factories....

Free; 7½; 10.

Effective 3rd Aug., 1932. *O-i-C. P.C. 1733*

808 Mixtures of methyl alcohol and acetone containing not more than fifteen per cent. by weight of acetone, when imported by tanners for use exclusively as a solvent for dyes for the dyeing of leather in their own factories, per proof gal. .....

20c; 20c; 20c.

Effective 28th Oct., 1932. *Memo 581*

810 Ladder tapes and braided cords, when imported by manufacturers for use exclusively in the manufacture of Venetian blinds in their own factories.

Free; —; —.

Effective 10th Dec., 1932. *Memo 598*

Note: The items 200a, 801a, 806, 807, 808, 810, which were added by order-in-council, have been inserted by the editors for convenience in reference, and are effective as from the dates noted.

PROHIBITED GOODS

1209(a) Goods imported for sale bearing thereon or on the containers thereof the word or trade mark "Vaseline" (prohibited).

APPLICATION OF ABOVE CHANGES

2. Resolved, That any enactment founded upon the foregoing resolutions shall be deemed to have come into force on the thirteenth day of October, One Thousand Nine Hundred and Thirty-two, and to have applied to all goods mentioned in the foregoing resolutions imported or taken out of warehouse for consumption on and after that date and to have applied to goods previously imported for consumption for which no entry for consumption was made before that date.

CHANGES IN PORTS AND PREVENTIVE STATIONS

Bridgeburg, Ont. Name of port changed to Fort Erie, 19th September, 1932.

Golden, B.C. An outport and warehousing port under the survey of the port of Revelstoke, closed 1st November, 1932.

Grindstone (Magdalen Island). Established as an outport and warehousing port under the survey of the Port of Charlottetown, P.E.I., effective from 1st January, 1933.

Ladysmith, B.C. An outport and warehousing port under the survey of the Port of Nanaimo, B.C., closed from 1st January, 1933.

Maple Creek, Sask. An outport and warehousing port under the survey of the port of Moose Jaw, closed 1st December, 1932.

Waskada, Man. A preventive station under the survey of the port of Brandon, closed 5th August, 1932.

NOTES ON TARIFF

Hides and Skins (Item 599). Importations for entry under the Intermediate and General Tariffs without the application of special or dumping duty are to be consigned on a bill of lading from the country of origin to the ultimate point of destination in Canada. *Memo 573, 14th Oct., 1932.*

Salmon Canned. Each shipment imported for sale in Canada shall be inspected by the Board of Inspection created by Order in Council of April 4, 1932. All shipments imported for sale in Canada shall enter through a British Columbia port only.

Canada Gazette, 10th Sept., 1932

Gold Coin or Bullion Export. For Act and Regulations limiting export of gold except by license issued to a Canadian chartered bank, write to Commissioner of Customs.

Agricultural Machinery (parts for repairs). Delete this paragraph (p. 464 in Heaton's Handbook, 1932). *Memo 572.*

Spirits Imported for Blending Purposes by Licensed Distillers. For regulations governing payment of duty, write to Commissioner of Customs, Ottawa, for *Memo 550, 25th July, 1932.*

Dresses as Models. Marked so as to ensure positive identification, may be delivered to manufacturers for such use only, upon deposit of an amount equal to duty and taxes, subject to refund on export within two months. *Memo 576, 20th October, 1932, superseding Memo 397.*

Fabrics for Neckties, Scarves and Mufflers (Item 564). The following are eligible for entry under the above item. Fabrics, not exceeding 25″ in width, to have at least one natural selvedge and to be either plain dyed or with all-over designs; also printed fabrics known as English foulards, not exceeding 37″ in width with a twill weave. For manufacture into Scarves and Mufflers, and for no other purpose:

Fabrics, designed specially for manufacture into scarves and mufflers only, provided that when such designs are printed or painted the fabric must be of a jacquard weave, or the fabric must be that known as English foulard 35″ to 37″ in width with a twill weave.

VALUES FIXED FOR DUTY PURPOSES
Page 505 of Heaton's Handbook, 1932.
Add the following:

A.B. 3919. Cantaloups, Muskmelons, Honey Dews, Casabas, advanced 4c per lb.
Pears advanced 1¼c (1) (2) (3) (4) (5) (6). *30th July, 1932.*
All when entered under the Intermediate or the General Tariff.

A.B. 3922. Dehydrated or dried loganberries, when entered under the Intermediate or the General Tariff. Valued fixed at 28c per lb. in Canadian funds, (2) (3) (4) *6th August, 1932.*

A.B. 3934. Canned salmon, valued fixed, under the Intermediate or General Tariff, as follows, in Canadian funds:
Alaska Red or Sockeye, per case, 48 talls—$9.15.
Alaska Red or Sockeye, per case, 96 halves—$9.85.
Medium Red or Cohoe, per case, 48 talls —$7.55.
Medium Red or Cohoe, per case, 96 halves—$8.25. (2) *1st Sept., 1932.*

A.B. 3943. Raisins in packages other than usual bulk transportation packages of 25 lbs. or over are subject to appraisal at not less than 5¼c per lb. F.O.B., point of production. When in packages of under two pounds, the weight of the package is to be included. *17th September, 1932.*

A.B. 3953. Casein—under the Intermediate or General Tariff value fixed at 4½c per pound in Canadian funds F.O.B., at point of production. (2) *7th October, 1932.*

A.B. 3958. Gasoline from the United States. A.B. 3857 is cancelled.

A.B. 3966. Plans, Drawings, Blueprints (Item 180).
Specifications when written or typewritten are free as "manuscript".
Architects' plans of buildings are to be valued for duty at the charge for the drawings, without specifications. This may be fixed at three per cent. of the estimated cost of the building.
Detailed drawings, or blue prints to be appraised at three per cent. of estimated cost.
Plans or blue prints of buildings estimated to cost less than $10,000 may be appraised at the usual charges irrespective of the above.
Copies of building plans may be admitted at the cost of production when duty has been paid on the original or a copy thereof.
Standard designs of cars and machinery may be valued for duty at 75c per pound.
Competitive plans for inspection may be entered for warehouse, subject to payment of duty within sixty days unless exported. They may be inspected in Customs Warehouse *only. Superseding A.B. 2181.*

A.B. 3967. A.B. 3675 re Tomatoes is cancelled.

A.B. 3970. Roses, cut—minimum value fixed under Intermediate or General Tariff at 6c in Canadian funds f.o.b. point of production. (1) (2) Importations shipped without sale and subsequently sold at less than the fair market value as sold for home consumption, plus charges, will be subject to the same special duty as if goods had been sold prior to shipment. *8th November, 1932.*

ADDITIONAL DRAWBACKS

Materials and Parts for Philosophical or Scientific Instruments. A drawback may be granted of 99% of the duty paid on materials and parts used in the manufacture of philosophical or scientific apparatus, utensils or instruments supplied to any institution for whom goods may be entered under item 696, for use as therein specified, under regulations prescribed. *Memo 582.*

Imperial Conference Trade Agreements

The Trade Agreements provisionally arranged at the Imperial Economic Conference at Ottawa between Canada and members of the British Empire other than Great Britain have not been made effective at time of publication—December 17th, 1932.

IRISH FREE STATE (Not yet effective. *See* Imperial Conference above).
Goods, the produce or manufacture of the Irish Free State, imported into Canada, shall not be subject to other or higher duties than those paid on similar goods, the produce or manufacture of the United Kingdom of Great Britain and Northern Ireland.

UNION OF SOUTH AFRICA (Not yet effective. *See* Imperial Conference above).
Subject to the provisions of the Customs Tariff of Canada, except as hereinafter provided, goods, the produce or manufacture of the Union of South Africa, enumerated in Schedule A to this Agreement, shall, on importation into the Dominion of Canada;

(1) Enjoy the tariff concessions set forth in the said Schedule.

(2) Enjoy the benefit of the lowest rates of customs duty applicable to similar goods imported from any country. Provided that such goods shall not be entitled to the benefit now accorded to the products of the British West Indies, Bermuda, British Guiana, and British Honduras, by virtue of the trade agreement existing between the Governments of these colonies and the Government of Canada.

To enjoy the benefit of the tariff advantages provided for in Section 1 of this Article goods originating in and coming from the Union of South Africa shall be imported direct into Canada.

His Majesty's Government in the Dominion of Canada will, in regard to the goods enumerated in Schedule "A", maintain the margins of tariff concession represented by the difference between the rates accorded to Union goods in that Schedule and the presently existing rates on similar goods when imported from any foreign country.

Indian corn or maize, the produce of the Union of South Africa, imported into the Dominion of Canada at a price not lower than that quoted for Indian corn or maize of similar quality on the Baltic Exchange, London, shall not be subject to the provisions of Section 6 of the Customs Tariff of Canada.

The provisions of this Article will cease to be operative if after the thirtieth of April, 1934, the export of Indian corn or maize from the Union of South Africa to the Dominion of Canada be subsidized.

For the purposes of this agreement the Mandated Territory of South West Africa shall be deemed to be part of the Union of South Africa.

This Agreement shall be subject to the approval of the Parliaments of the Dominion of Canada and of the Union of South Africa. Upon approval being given it shall be brought into force upon a date to be agreed upon between the Governments of the Dominion of Canada and the Union of South Africa. It shall remain in force for a period of five years from the date of its coming into force and thereafter until the expiration of six months from the date on which either Government shall have given to the other notice of its intention to terminated the Agreement.

(This agreement has not been made effective at date of publication, Dec. 17th, 1932).

SCHEDULE A

Tariff Item	Article	Tariff Rate
12a	Sausage skins or casings, cleaned	Free.
53	Cornmeal	Free.
54	Indian corn for purposes of distillation, subject to regulations to be approved by the Governor-in-Council ..... per bushel	7½ cents.
54a	Indian corn, not including Indian corn for purposes of distillation, when imported or taken out of warehouse by manufacturers of starch or of cereal products for human consumption, for use exclusively in the manufacture of starch or such cereal products, in their own factories, under regulations prescribed by the Minister	Free.
55	Indian corn, n.o.p.	Free.
79b	Flowers and foliage, natural, cut, whether in designs or bouquets, or not	British Preferential.
92	Fruits, fresh, in their natural state, the weight of the packages to be included in the weight for duty:	
	(*d*) Peaches	Free, December 1 to April 30.
	(*e*) Pears	Free, February 1 to April 30.
	(*f*) Plums or prunes	Free, December 1 to April 30.
	(*i*) Quinces and nectarines	Free, February 1 to May 31.
93	Apples, fresh, in their natural state, the weight of the packages to be included in the weight for duty	Free, April 1 to June 30.

SCHEDULE A—*Continued*

Tariff Item	Article	Tariff Rate
94	Grapes, fresh, in their natural state, the weight of the packages to be included in the weight for duty	Free, February 1 to June 30.
95	Cantaloupes and muskmelons, the weight of the packages to be included in the weight for duty	Free.
99a	Plums or prunes, dried, unpitted	Free.
99c	Raisins and dried currants	Free.
99g	Apricots, nectarines, pears and peaches, dried, desiccated, evaporated or dehydrated	Free.
100	Grape fruit	Free, May 1 to Dec. 31.
101	Oranges and mandarines	Free, May 1 to Dec. 31.
104a	Fruit pulp, other than grape pulp, not sweetened, in air-tight cans or other air-tight packages	Free.
105	Fruit pulp, with sugar or not, n.o.p., and fruits, crushed or frozen	British Preferential.
105a	Lemon and orange rinds and citron in brine	British Preferential.
105d	Jellies, jams, marmalades, preserves, fruit butters and condensed mince meats	British Preferential.
105e	Fruits and peels, crystallized, glace, candied or drained; cherries and other fruits of creme de menthe, marachino or other flavour	British Preferential.
106	Fruits, prepared, in air-tight cans or other air-tight containers, the weight of the containers to be included in the weight for duty:	
	Ex. (*a*) Apricots ..... per pound	1 cent.
	(*b*) Pineapples ..... per pound	1 cent.
	Ex. (*c*) Cape gooseberries, plums, figs, quinces, guavos, pawpaws ..... per pound	1 cent.
Ex. 109	Peanuts, shelled	Free.
109a	Peanuts, green, in the shell or not further processed than shelled	Free.
134	All sugar above number sixteen Dutch standard in colour, and all refined sugars of whatever kinds, grades or standards not covered by tariff item No. 135, and sugar syrups testing over fifty-six degrees of polarization Provided that refined sugar shall be entitled to entry under the British Preferential Tariff upon evidence satisfactory to the Minister, that such refined sugar has been manufactured wholly from raw sugar produced in the British Colonies and possessions, and not otherwise. Provided further that sugar imported under this item shall not be subject to special duty in excess of three-fourths of one cent per pound.	British Preferential.
135	Sugar above number sixteen Dutch standard in colour when imported or purchased in bond in Canada by a recognized sugar refiner, for refining purposes only, under regulations by the Minister; and sugar, n.o.p., not above number sixteen Dutch standard in colour, sugar drainings or pumpings drained in transit, melado or concentrated melado, tank bottoms, sugar concrete, and molasses testing over fifty-six degrees and not exceeding seventy-six degrees when not exceeding seventy-six degrees of polarization Provided that sugar imported under this item shall not be subject to special duty.	British Preferential.

Tariff Item	Article	Tariff Rate
Ex. 135	Sugar above number 16 Dutch standard in colour when imported or purchased in bond in Canada by a recognized sugar refiner for refining purposes only, under regulations by the Minister, when exceeding 98 degrees, but not exceeding 99 degrees polarization, effective on and after 22nd August, 1931	British Preferential.
135a	Invert sugar, and syrups the product of the sugar cane or beet, and all imitations thereof or substitutes therefor, not including molasses and not including syrups in receptacles of such size that the gross weight of receptacles and contents does not exceed sixty pounds	British Preferential.
136	Molasses produced in the process of the manufacture of cane sugar from the juice of the cane without any admixture with any other ingredient, when imported direct from the place of production or its shipping port, in the original package in which it was placed at the point of production and not afterwards subjected to any process of treating or mixing, testing by the polariscope not less than thirty-five degrees, nor more than fifty-six degrees, under regulations prescribed by the Minister	British Preferential.
136a	Molasses of cane, testing by polariscope under thirty-five degrees but not less than twenty degrees	British Preferential.
137	Molasses, testing not more than fifty-six degrees by the polariscope, the produce of any British country entitled to the benefits of the British Preferential Tariff, when produced from sugar-cane and imported direct by ship from the country of production, or from any British country, in the original package in which it was placed at the point of production, and not afterwards subjected to any process of treating or mixing Provided, however, that the said molasses may be transferred in bond under excise regulations for purposes of distillation.	British Preferential.
139	Glucose or grape sugar, glucose syrup and corn syrup, or any syrups containing an admixture thereof, n.o.p.	British Preferential.
140	Syrups and molasses of all kinds, the product of the sugar-cane or beet, n.o.p., and all imitations thereof or substitutes therefor	British Preferential.
140a	Shredded sugar-cane	British Preferential.
141	Sugar candy and confectionery, n.o.p., including sweetened gums, candied popcorn, candied nuts, flavouring powders, custard powders, jelly powders, sweetmeats, sweetened breads, cakes, pies, puddings and all other confections containing sugar, the weight of the wrappings and cartons to be included in the weight for duty	British Preferential.
142	Tobacco, unmanufactured, for excise purposes under conditions of the Excise Act	British Preferential.
Ex. 152	Orange, lemon and passion fruit juices, n.o.p.	Free.
152c	Grape juice in containers of more than one gallon capacity each	British Preferential.
Ex. 156	Brandies and Van der Hum .....per proof gallon	$8.00.
160	Alcoholic perfumes and perfumed spirits, bay rum, cologne and lavender waters, lotions, hair, tooth and skin washes, and other toilet preparations containing spirits of any kind	British Preferential.

	Article	Tariff Rate
2	Medicinal or medicated wines, including vermouth and ginger wine, containing not more than forty per cent. of proof spirit	British Preferential.
Ex. 163	Wines of the fresh grape of all kinds, not sparkling, imported in barrels or in bottles, containing less than 35% proof spirit ....per gallon	25 cents.
164	Wines of all kinds, except sparkling wines, containing 35 per cent. or over but not more than 40 per cent. of proof spirit, whether imported in wood or in bottles (six quart bottles or twelve pint bottles to be held to contain a gallon) when the produce or manufacture of the Union of South Africa ....per gallon	55 cents.
165	Champagne and all other sparkling wines:—	
	(*a*) in bottles containing each not more than a pint (old wine measure) ....per doz. bottles	$7.44.
	(*b*) in bottles containing not more than a pint each, but more than one-half pint (old wine measure) ....per doz. bottles	$3.72.
	(*c*) in bottles containing one-half pint each or less (old wine measure) ....per doz. bottles	$1.86.
	(*d*) in bottles containing over one quart each (old wine measure) ....per gallon	$3.60.
549	Wool, the hair of the camel, alpaca, goat, or other like animal, not further prepared than combed .... Provided that importations under this item, wholly the product of any British country, when imported direct from the United Kingdom into a sea, lake or river port of Canada, shall be entitled to the benefits of the British Preferential Tariff.	British Preferential.
599	Hides and skins, raw, whether dry, salted or pickled; and raw pelts .... Provided, that importations under this item, wholly the product of any British country, when imported direct from the United Kingdom into a sea, lake or river port of Canada, shall be entitled to the benefits of the British Preferential Tariff.	British Preferential.

SOUTHERN RHODESIA (not effective at date of publication. *See* Imperial Conference, p. 20).

(1) Subject to the provisions of the Customs Tariff of Canada, except as hereinafter provided:—(*a*) goods, the produce or manufacture of Southern Rhodesia, enumerated in Schedule A to this Agreement, shall, when imported direct into Canada, enjoy the benefits of the tariff concessions indicated in the said Schedule; (b) all other goods, the produce or manufacture of Southern Rhodesia, shall, when imported direct into Canada, enjoy the benefits of the British Preferential Tariff.

(2) Goods, the produce or manufacture of South Rhodesia, enumerated in Schedule A to this Agreement, shall, on importation into Canada, enjoy the benefits of the lowest rates of customs duty applicable to similar goods imported from any country.

(3) This Agreement shall be subject to the approval of the Parliament of Canada and Legislative Assembly of Southern Rhodesia. Upon approval being given it shall be brought into force upon a date to be agreed upon between the Governments of Canada and of Southern Rhodesia. It shall remain in force for a period of five years from the date of its coming into force and thereafter until the expiration of six months from the date on which either Government shall have given to the other notice of its intention to terminate the Agreement.

SCHEDULE A

Tariff Item	Designation of Goods	Tariff Rate
55	Indian corn, n.o.p.	Free.
100	Grape fruit, when imported from the place of growth by ship, direct to a Canadian port	Free.
101	Oranges	Free.
101a	Lemons	Free.
102	Limes	Free.
109a	Peanuts, green, in the shell or not further processed than shelled	The same treatment as is accorded Australia.

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HEATON'S HANDBOOK

CANADA

Supplement 1939

Containing

Revision of Excise Tax on Imported Goods
under Special War Revenue Act
(*effective 26th April, 1939*)

•

Revision of Taxation under The Excise Act, 1934
(*effective 26th April, 1939*)

•

Revision of Canadian Customs Tariff
(*effective 26th April, 1939*)

•

Revision of Certain Customs Duties
under Canada-United Kingdom Trade Agreement
(*announced 15th March, effective 1st January, 1939*)

•

Recommendation of Allowance from Dominion Income Tax
in Respect to Plant Improvement
(*effective on ratification by Parliament*)

•

Customs Tariff Regulations, Rulings, Decisions and Valuations for Duty
since publication of 1939 Heaton's Handbook
(*effective on various dates*)

THE HEATON PUBLISHING COMPANY
431 King St. W. TORONTO

Paste this notice in the top division of the tab facing page 319 of

HEATON'S HANDBOOK, 1939

IMPORTANT

The Excise Tax of 3% on Duty Paid Value of Importations to Canada has been cancelled, effective 26th April, 1939, except in respect to importations subject to entry under the General Tariff.

The signals (‡) throughout the Tariff should be disregarded.

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Lifting of 3% Excise Tax

THE SPECIAL WAR REVENUE ACT

Revision—First paragraph, p. 588, and Footnotes marked (‡) throughout Tariff, pages 451 to 529.

The Excise Tax of 3% of duty paid value of goods imported into Canada is cancelled, except in respect to goods subject to entry under the General Tariff. The footnotes (‡) throughout the pages of the Tariff should be disregarded. *Effective 26th April,* 1939.

Spirits for Vinegar

THE EXCISE ACT

Revision—Third paragraph from bottom, second column, p. 586.

New duty on spirits when used in manufacture of vinegar, per proof gallon is **60c**. *Effective 26th April,* 1939.

Changes in Customs Tariff

THE CUSTOMS TARIFF

Revision of Tariff, pages 454 to 529.

The following items should be struck out: 39, 39a, 39c, 39d, 53, 54, 54a, 55, 63a, 77a, 87 (n), 98, 98a, 117, 170, 171a, 172, 172a, 173, 174, 175, 176, 177, 178b, 183, 184, 203, 208g, 208h, 210b, 220 (a) and (b), 241, 241a, 255, 265b, 289, 326f, 343, 346a, 386 (c), 390c, 409e (ii), 417, 422a, 427b, 427e, 427h, 435, 438e (3), 445d, 446g, 448, 454, 462b, 466, 476 (i) and (ii), 537c, 549e, 569e, 571a, 587b, 597a, 616, 618c, 652, 657b, 663c, 664b, 682a, 696, 804, 810, 814, 816, 818, 825, and 1049.

The following items are inserted in the Customs Tariff: (*Effective 26th April, 1939, except where noted.*)

Tariff Changes

39 (i) Potato starch and potato flour, per pound .....
1c; 2c; 2c; 2c; 2c.
(When in packages weighing two pounds each, or less, the weight of such packages to be included in the weight for duty.)
(ii) Starch, and all preparations having the quality of starch, n.o.p., per pound ....
1c; 1½c; 1½c; 1½c; 2c.
(When in packages weighing two pounds each, or less, the weight of such packages to be included in the weight for duty.)

39a Starch or flour of sago, cassava, or rice; rice meal, rice feed, rice polish, rice bran, rice shorts, per pound .....
¾c; 1¼c; 1¼c; 1¼c; 1¼c.

39c Dextrine, and combinations or preparations of starch and dextrine without admixture of foreign material, n.o.p., per pound .....
½c; 1c; 1c; 1c; 1½c.

39d Combinations or preparations of starch and dextrine with admixture of foreign material, n.o.p., which, when mixed with cold water, do not form an adhesive paste, per pound .....
1c; 2c; 2c; 2c; 2½c.

39e Resin sizing .....
5; 7½; 7½; 7½; 10.

53 Cornmeal, per barrel .....
Free; 50c; 50c; 50c; 60c.

55 Indian corn, per bushel .....
Free; 10c; 20; 10c; 20c.

77a Cocoa beans, not roasted, crushed or ground, per one hundred pounds .....
Free; $1.50; $1.50; $1.50; $3.00.

87 (n) Tomatoes .....
Free; 10; 10; 27½; 30.
But not less than, per pound.....
—; 1½c; 1½c; 2c; 3c.

98 Bananas, per stem or bunch .....
Free; 50c; 50c; 50c; $1.00.

117 Fish livers, fresh, salted or in preservative medium .....
Free; Free; Free; Free; Free.

170 Books, periodicals and pamphlets, or parts thereof, printed, bound, unbound, or in sheets (not to include blank account books, copy books, or books to be written or drawn upon) in any other than the English language .....
Free; Free; Free; Free; Free.

172 Books, pamphlets and charts, printed or published by any government abroad; official financial and business reports and statements issued by companies or associations abroad; books, pamphlets and reports, for the promotion of religion, medicine and surgery, the fine arts, law, science, technical training, and the study of languages, not including dictionaries. Scripture and prayer cards, and religious pictures and mottoes, not to include frames; books, bound or unbound, which have been actually printed and manufactured more than twelve years; manuscripts; insurance maps; freight rates, passenger rates and time-tables issued by transportation companies abroad and relating to transportation outside of Canada, in book or in pamphlet form.....
Free; Free; Free; Free; Free.

173 Books which are included in the curriculum of any university, college or school in Canada for use as text books or as works of reference, not to include dictionaries; printed books, pamphlets and cards for use in schools to test the degree of intelligence of pupils; all books for bona fide libraries, and being the property of the organized authorities of such libraries and not in any case the property of individuals or business concerns under such regulations as may be prescribed by the Minister; directories for free reference libraries; books received from free lending libraries abroad, subject to return under Customs supervision within sixty days .....
Free; Free; Free; Free; Free.

178 *Re Most Favoured Nation Rate.*
(M.F.N.: Not to include matter specially designed to advertise the sale of goods by any person in Canada, or professional or other services rendered in Canada by any organization.) *D. 48 T.A. 11, Supp. 5.*

178b Printed advertising matter and tickets, time-tables and freight and passenger tariffs issued by railway systems in the British Empire (not including railway systems operating in Canada) .....
Free; —; —; —; —.

183 (i) Newspapers, or supplemental editions or parts thereof, partly printed and intended to be completed and published in Canada .....
Free; Free; Free; Free; Free.
(ii) Comic and pictorial sections to be inserted in or folded with periodical publications entered for mailing purposes as second-class matter, when the space devoted to advertisements in each section does not exceed 40 per centum of the total space .....
Free; Free; Free; Free; Free.

184 Newspapers, unbound, n.o.p.; tailors', milliners' and mantle-makers' fashion plates, when imported in single copies in sheet form with periodical trade journals..
Free; Free; Free; Free; Free.

197e Electric cable insulating paper, .0045 inch or less in thickness, and condenser tissue paper .....
Free; 10; 10; 10; 25.

Ex. 198.
(Brit. Pref.: Papier maché ware, n.o.p. (held to be of a class or kind not made in Canada at the present time, 15March, '39), 15%).

203 Non-edible seeds, beans, nuts, berries, plants, weeds, barks, and woods, in a crude state or chipped or ground, and extracts and preparations thereof, all of the foregoing when adapted for dyeing or tanning; turmeric, nutgalls and extracts thereof; indigo, indigo paste and extracts of; aniline oil, crude; aniline salts, alizarin and artificial alizarin; annatto, liquid or solid; iron liquor, being solution of acetate or nitrate of iron adapted for dyeing and calico printing; red liquor, being a crude acetate of aluminum prepared from pyroligneous acid and adapted for dyeing and calico printing .....
Free; Free; Free; Free; Free.

206b Dextrose (glucose) solutions, prepared for parenteral administration in therapeutic treatments; component materials and articles to be used in making such preparations .....
Free; Free; Free; Free; Free.

208g Calcium molybdate, molybdenum oxide, vanadium oxide and tungsten oxide, whether in powder, in lumps, or formed into briquettes by the use of a binding material, when for use in the manufacture of steel, under regulations prescribed by the Minister .....
Free; Free; Free; Free; 5.

208h Ethylene glycol, when imported by manufacturers for use exclusively in the manufacture of anti-freezing compounds or of explosives, in their own factories ....
Free; Free; Free; Free; Free.

208v Methyl ethyl ketone; isopropyl acetate; butyl alcohol .....
Free; 25; 25; 25; 25.

210b (i) Barilla or soda ash, per one hundred pounds .....
15c; 25c; 25c; 25c; 30c.
(ii) Sal soda, per one hundred pounds..
20c; 30c; 30c; 30c; 30c.

220 All medicinal, chemical and pharmaceutical preparations, compounded of more than one substance, including patent and proprietary preparations, tinctures, pills, powders, troches, lozenges, filled gelatine capsules, tablets, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences and oils, n.o.p.—
(a) When dry .....
17½; 20-10; 20-10; 20; 25.
(b) Liquid, when containing not more than two and one-half per centum of proof spirit .....
20; 27½-20; 27½-20; 27½; 40.

241 Litharge and mixtures or combinations of litharge with other materials, such mixtures or combinations to contain not less than 50 per centum by weight of litharge, when imported by manufacturers of electric storage batteries, for use exclusively in the manufacture of storage battery plates in their own factories .....
Free; Free; Free; Free; Free.

241a Litharge, n.o.p. .....
Free; 15; 15; 15; 15.

265b Cod liver oil, crude or refined .....
Free; 15; 2½; 15; 22½.

289 Baths, bathtubs, basins, closets, closet seats and covers, closet tanks, lavatories, urinals, sinks and laundry tubs of earthenware, stone, cement, clay or other material, n.o.p. .....
15; 2½; 27½; 2½; 35.

326f Moulded illuminating shades, reflectors and refractors of glass, of synthetic resins, of pyroxylin, or of plastics of cellulose acetate or other chemical derivatives of cellulose, of a class or kind not made in Canada, designed for use with lighting fixtures or with portable lamps..
Free; 15; 15; 15; 32½.
(M.F.N. and French Treaty: Celluloid blanks for lamp shades, 15%-10%.)

343 Tin, in blocks, pigs or bars .....
Free; 5; 5; 5; 5.

344 Tin strip waste and tin foil .....
Free; Free; Free; Free; Free.

346a Zinc slugs or discs, when imported by manufacturers of electric dry batteries for use in the manufacture of seamless cups or shells for such batteries, in their own factories .....
Free; Free; Free; Free; 25.

351c Brass wire, when imported by manufacturers of fourdrinier wires or of paper-machine wire cloth, for use exclusively in their own factories .....
Free; 15; 15; 15; 35.

Ex. 383.
(Brit. Pref.: Sheets, plates, hoop, band or strip, of iron or steel: (d) Coated with metal or metals, n.o.p. (when of a class or kind not made in Canada), 2½%).

386 (c) Sheets, plates, hoop, band or strip, hot rolled, being mould boards, shares, cultivator or shoe shapes, plough plates, land sides or disc circles, when such rectangles, circles or sketches are cut to shape but not moulded, punched, polished or otherwise manufactured, when imported by manufacturers of agricultural implements for use exclusively in the manufacture of agricultural implements, in their own factories .....
Free; Free; Free; Free; Free.

390c Piston ring castings of iron or steel, in the rough as from the moulds .....
Free; Free; Free; Free; 27½.

Ex. 401 (b)
(Brit. Pref.: Wire, of rust or acid resisting steel, twisted, or stranded, for use exclusively in commercial fishing operations, Free).

Ex. 402 (b)
(Brit. Pref.: When of a class or kind not made in Canada, 5%).

403 (f) Wire, of rust or acid resisting steel, twisted or stranded, for use exclusively in commercial fishing operations ....
Free; 10; 10; 10; 25.

409e (ii) Fruit and vegetable grading, grating, washing and wiping machines and combination bagging and weighing

machines, and complete parts thereof; machines for topping vegetables, and machines for bunching and/or tying cut flowers, vegetables and nursery stock, and complete parts thereof; box-lidding machines, egg-graders and egg-cleaners, and complete parts thereof, not including aluminum parts .....

Free; 5; 5; 5; 10.

417 Machinery and apparatus and complete parts thereof and structural iron and steel, of a class or kind not made in Canada, when imported for use exclusively in the construction or equipment of factories for the manufacture of sugar from beetroot, or for receiving sugar beets, under regulations prescribed by the Minister .....

Free; Free; Free; Free; Free.

422a Concrete road-paving machines, self-propelling, end loading type, with a capacity of 21 cubic feet of wet concrete or more; concrete and asphalt road finishing machines; form graders; sub-graders; combination excavating and transporting scraper units; concrete mixers, transit type; dump wagons or trailers on crawler-tracks, not self-propelled; back-filling machines and equipment, mounted on self-propelling wheels or crawling traction, semi- or full-revolving boom and scraper type; steam or air driven pile hammers or extractors; well-points; truck turntables; all the foregoing of a class or kind not made in Canada, and complete parts thereof .....

Free; 10; 10; 10; 12½.

427b Ball and roller bearings; complete parts thereof, n.o.p. .....

Free; 17½; 17½; 17½; 35.

427e Automatic machines for making and packaging cigars and cigarettes, not to include tobacco-preparing machines .....

Free; 10; 10; 10; 35.

427h Motion picture projectors, arc lamps for motion picture work, motion picture or theatrical spot lights, light effect machines, motion picture screens, portable motion picture projectors with or without sound equipment; electric rectifiers or generators designed for use with motion picture projectors; complete parts of all the foregoing, not to include electric light bulbs, tubes, or exciter lamps..

Free; 15; 15; 15; 35.

435 Locomotives and motor cars for railways, of a class or kind not made in Canada, and complete parts thereof, for use exclusively in mining, metallurgical or sawmill operations .....

Free; 12½; 12½; 12½; 20.

438e (3) Parts, n.o.p., of iron or steel, not electro-plated, whether finished or not .....

Free; 25; 25; 25; 40.

(4) Parts, n.o.p., other than of iron or steel, not electro-plated, whether finished or not .....

Free; 30; 30; 30; 40.

Articles classified under item 438e (3) and (4) which were entitled to a discount under the provisions of Schedule "C" of the Canada-France Trade Agreement, are to be entered at the Intermediate Tariff rate, less such discount.

Note: For parts entering under 438e (3) and (4), *see* Automobile section of Customs Index, 1939 edition, under 438e (3).

(M.F.N. and French Treaty: Belts, endless, rubber (618), ‡221½%).

Parts of Brass—30-10% (disct. under 352).

Parts of Glass—30-10% (disct. under 326a).

441e Guns and rifles of a class or kind not made in Canada .....

Free; 15; 30; 27½; 30.

442d Materials, including all parts, wholly or in chief part of metal, of a class or kind not made in Canada, when imported by manufacturers of goods entitled to entry under tariff items 410g, 410l, 410n, 410o, 410p, 410q, 410u, 410w, 410z, 411, 411a, 411b, 427b, 428c, 428e, 440k and 447a, for use in the manufacture of such goods in their own factories, under such regulations as the Minister may prescribe .....

Free; —; —; 10; 10.

Provided, that materials and parts which are entitled to free entry or to a lower rate of duty than is specified in this item shall not be dutiable under this item.

Articles classified under item 442d which were entitled to a discount under the provisions of Schedule C of the Canada-France Trade Agreement enter at the Intermediate Tariff rate less such discount; e.g., Parts of brass, 31-10% (discount under item 352).

443a Ovens, of a class or kind not made in Canada, for use in commercial bakeries

Free; 10; 10; 10; 30.

445d Electric wireless or radio apparatus and complete parts thereof, n.o.p. .....

Free; 25; 25; 25; 30.

445o Acid-free capacitor tissue and paper, plain and gummed; aluminium cans, extruded; automatic record changers and parts for pickups; bias cells; diaphragms with or without spider and voice coil frames, yokes, brackets and housings to be used in the assembly of speakers with mounting not exceeding 6⅛ inches in width; glass dial crystals and scales; high frequency circuit switches; high frequency iron cores; magnets; motors and gears for automatic tuning; radio frequency ceramics; sheets and punchings of low loss mica; tube shields; vibrators; vulcanized fibre in sheets, rods, strips and tubing; for use in the manufacture or the repair of the goods enumerated in Tariff Items 445d or 597a, or for use in the manufacture of parts therefor.....

Free; Free; Free; Free; 30.

445p Ceramic spacers and insulators; copper alloys for welding; getter and getter assemblies; glass bulbs and glass tubing; metal bulbs; mica parts and wire snubbers; molybdenum and molybdenum alloy wire; nickel and nickel alloy tubing, wire, ribbon, screen and strip, coated or not, carbonized or not; wire of tungsten or zinc; all the foregoing when imported by manufacturers of radio tubes for use exclusively in the manufacture of radio tubes, in their own factories .....
Free; Free; Free; Free; 30.

Ex. 446a
(Br. Pref.: Metal shells and hinges, for use in manufacturing jewellery boxes and spectacle cases, not further finished than shaped (held to be of a class or kind not made in Canada at the present time, 15 March, '39), Free).
(Br. Pref.: Tools of iron or steel, for use in machines, n.o.p., of a class or kind not made in Canada, Free).
(Br. Pref.: Locomotive beds or frames of steel, cast in one piece, tender frames of steel, cast in one piece; cast steel cradles for the rear ends of locomotive frames; cast steel truck frames and bolsters for engines, tenders and passenger coaches; platform castings for passenger coaches; all the foregoing, whether in the rough or semi-manufactured, for use on railway rolling stock (when of a class or kind not made in Canada), Free).

446g Electric or gas apparatus designed for welding or cutting and parts thereof, not including motors .....
5; 20; 20; 20; 30.

448 Steel balls and rollers for use only in ball or roller bearings .....
Free; 7½; 7½; 7½; 10.

454 Frames not more than ten inches in width, clasps and fasteners (not to include slide or hookless fasteners), when imported by manufacturers of purses, chatelaine bags or reticules for use exclusively in the manufacture of purses, chatelaine bags or reticules, in their own factories, under regulations prescribed by the Minister; parts of the foregoing .....
Free; 12½; 12½; 12½; 20.

462 Philosophical, photographic, mathematical and optical instruments, n.o.p.; speedometers, cyclometers and pedometers, n.o.p.; complete parts of all the foregoing.
7½; 17½; 17½; 25; 30.
(M.F.N. and French Treaty: Cameras, and complete parts thereof, n.o.p., 20%).
(Br. Pref.: When of a class or kind not made in Canada, 2½%).

462b Cinematograph and motion picture cameras, 35 mm., for use by professional motion picture producers having studios in Canada equipped for motion picture production; parts of the foregoing.....
Free; 10; 10; 10; 15.

462b. Ex. 462.
(Br. Pref.: Parts of cinematograph and motion picture cameras enumerated therein (held to be of a class or kind not made in Canada at the present time, 15 March, '39), Free).

466 Iron sand and iron or steel shot, not further manufactured than crushed or ground, and dry putty, for sawing, polishing, pressure blasting or tumbling purposes .....
Free; Free; Free; Free; Free.

476 Surgical and dental instruments of any material; surgical needles; X-ray apparatus; microscopes valued at not less than 50 dollars each, retail; complete parts of all the foregoing .....
Free; Free; Free; Free; Free.

Ex. 522c (ii)
(Br. Pref.: Cotton yarns, wholly covered with a double layer of metallic strip in single strand only, when imported by manufacturers for use exclusively in the manufacture of electrical conductors, in their own factories, 7½% less specific duty of 3½c per lb.).

507e Plywood made of two or more layers of wood glued or cemented together and faced with metal on one or both sides.....
5; 20; 20; 20; 35.

537c Rovings, yarns and warps wholly of vegetable fibres other than cotton or jute, not to include materials for sewing, stitching or packaging purposes, imported by manufacturers for use exclusively in their own factories .....
Free; 10; 10; 10; 15.

549e Filter press cloth made from human hair, imported by manufacturers for use in their own factories .....
10; 27½; 27½; 27½; 30.

551d Yarns and warps composed wholly of wool or in part of wool or hair, imported by manufacturers for use in their own factories in the manufacture of woven fabrics in chief part by weight of wool or hair and not exceeding six ounces to the square yard when in the gray or unfinished condition, under such regulations as may be prescribed by the Minister.....
Free; 17½; 17½; 17½; 20.
And, per pound .....
—; 15c; 15c; 15c; 17½c.

Ex. 552
(Br. Pref.: Felt, splint, for use in making moulded splints for medical purposes, Free).

569e Firemen's helmets; safety helmets for industrial purposes; parts of such helmets
Free; Free; Free; Free; Free.

571a (i) Mats with cut pile, of cocoa fibre, per square foot .....
3c; 4c; 4c; 4c; 5c.
(ii) Mats, n.o.p., rugs, carpeting and matting of cocoa fibre, per square yard....
7½c; 9c; 9c; 9c; 10c.

587b Coke of a kind not produced in Canada or coke which, owing to transportation costs is not available commercially at point of use in Canada, when imported by manufacturers for use exclusively in manufacturing calcium carbide or rock wool or in metallurgical operations, in their own plants .....
Free; Free; Free; Free; Free.

597a Musical instruments of all kinds, n.o.p.; phonographs, graphophones, gramophones and finished parts thereof, n.o.p., including cylinders and records therefor; and mechanical piano and organ players
15; 27½-10; 27½-10; 27½; 30.

616 (i) Rubber, crude, caoutchouc or India-rubber, unmanufactured .....
Free; 5; 5; 5; 5.
(ii) Powdered rubber and rubber or gutta percha waste or junk; recovered rubber and rubber substitute .....
Free; Free; Free; Free; Free.

618c Chlorine derivatives of India-rubber insoluble in carbon tetrachloride, in sheets not exceeding three one-thousandths of an inch in thickness, coloured or not but not printed, lithographed or embossed, when for use in Canadian manufactures ..
Free; 5-10; 5-10; 5; 20.

652 Toilet or dressing combs, n.o.p.; fancy combs, not being jewellery .....
10; 25; 25; 25; 27½.
But not less than, per gross .....
—; $1.50; $1.50; $1.50; $2.00.

653 Brushes of all kinds *re Most Favoured Nation and French Treaty benefits:*
(M.F.N. and French Treaty: Brushes mounted in shell, ivory, or mother of pearl, gilded, nickel-plated, or silver-plated metals, bone, horn, in artificial ivory or shell, in plastic materials, 30%-10%). *Note:* The determining factor is the material in which brushes are mounted, not that in which bristles are set. *File 195681.*

657b Parts, unfinished, when imported by manufacturers of cameras, for use in the manufacture of cameras, in their own factories .....
Free; 5; 7½; 5; 7½.

663c Soya beans, soya bean oil cake and soya bean oil meal, when imported for use as animal or poultry feeds, or as fertilizer, or when imported for use in the manufacture of animal or poultry feeds or fertilizers .....
Free; Free; Free; Free; Free.

663g Fish meal .....
Free; 20; 20; 20; 25.

682a Net floats of aluminum, glass, canvas, cork, or rubber for use exclusively in commercial fishing .....
Free; Free; Free; Free; Free.

696 Philosophical and scientific apparatus, utensils, instruments, and preparations, including boxes and bottles containing the same; maps, charts, photographic reproductions and other pictorial illustrations, casts as models, animals as research or experimental subjects; mechanical equipment of a class or kind not made in Canada. All articles in this item, when for the use and by order of any society or institution incorporated or established solely for religious, philosophical, educational, scientific or literary purposes, or for the encouragement of the fine arts, or for the use and by order of any public hospital, college, academy, school, or seminary of learning in Canada, and not for sale, under regulations prescribed by the Minister .....
Free; Free; Free; Free; Free.

810 Ladder tapes and braided cords, when imported for use exclusively in the manufacture of Venetian blinds .....
Free; —; —; —; —.

814 Billets of wood, not further manufactured than rough turned to dowel form, when imported by manufacturers of baseball bats for use exclusively in the manufacture of baseball bats in their own factories .....
Free; Free; Free; Free; 10.

818 Woven fabrics, wholly of cotton, bleached, when imported by manufacturers of handkerchiefs, for use exclusively in the manufacture of handkerchiefs wholly of cotton, in their own factories ....
Free; 22½; 22½; 22½; 27½.

825 Woven cord tire fabric, wholly or in chief part by weight of artificial silk or similar synthetic fibres, not to contain silk nor wool, coated with a rubber composition, when imported by manufacturers of rubber, to be incorporated by them in pneumatic tires, in their own factories
Free; 15; 15; 15; 25.

DRAWBACKS

Item No.	Goods	When Subject to Drawback	Portion of Duty (not including Special Duty or Dumping Duty) Payable as Drawback
1049	Bituminous coal, imported on or after March 23rd, 1935.	(a) When converted into coke to be sold.	50%
		(b) When converted into coke to to be sold; provided that not less than thirty-five per centum, by weight, of the bituminous coal so used, as covered by each drawback claim, was mined in Canada.	99%
		Provided that drawback payable under this Item is in lieu of drawback payable under any other item.	

Changes in Index to Tariff

Goods	Item No.
Acetate of aluminum, for dyeing or calico printing	203
—Of iron sol. for dyeing or calico printing	203
Acid, lactic, 44% dark gde.	711
—Palm fatty	711
Advertising matter of foreign transport services	172
Agricultural implements, box lidding machines, and parts	409e
—Fruit and vegetable grating machines, and parts	409e
Alizarin, and artificial alizarin	203
Alcohol, butyl	208v
Alloys, copper, for welding radio tubes.	445p
Aluminum cans, extruded, for radio	445o
—Net floats for fisheries	682a
Analine oil, crude	203
—Salts	203
Annatto, liquid or solid	203
Apparatus for construction or equipment of beet sugar factories	417
—Gas, for welding or cutting, and parts	446g
—Wireless or radio, specified parts for mfg., or repair	445o
—Wireless and radio, and parts, n.o.p.	445d
—X-ray, and parts	476
Artificial alizarin	203
—Silk and cotton, bedspreads and counterpanes, *f.v. A.B. Misc. 21.*	
— " woven, cord tire, fabric coated with rubber, for mfg.	825
Automobile parts, n.o.p., iron or steel, not electroplated	438e(3)
—Parts, n.o.p., other than iron or steel, not electroplated	438e(4)
Ball bearings, material for mfg.	442d
— " n.o.p., and parts	427b
Bananas	98
Barilla or soda ash	210b
Barks, and preparations of, for dyeing or tanning	203
Beans, non-edible, and prep'ns. of, for dyeing or tanning	203
Bearings, ball and roller, materials for mfg.	442d
—Ball or roller, n.o.p., and parts	427b
—Steel rollers for	446g
Bedspreads, ar'l. silk or cotton, *f.v. A.B. Misc. 21.*	
Berries, non-edible, and prep'ns. of, for dyeing or tanning	203
Bias cells, radio	445o
Boilers, materials for mfg.	442d
Books, instructional, as defined in	172
—For pub. libraries	173
—From free lending libraries	173
—Mfd. more than 12 years	172
—Other than English	170
—Published by govts. abroad	172
—Textbooks	173
Box-lidding machines (egg, fruit and veg.) and parts	409e
Brass wire for mfg. fourdrinier wires or paper machine cloth	351c
Bulbs, glass or metal, for radio tubes.	445p
Bulldozers for mounting on tractors (*M.C.R. 32*)	427
Butyl alcohol	208v
Cans, aluminum, extruded, for radio.	445o
Canvas net floats for fisheries	682a
Caoutchouc, unmanufactured	616(i)
Capacitor tissue and paper, acid free, for radio	445o

Goods	Item No.
Capsules, gelatine filled, medicinal	220
Cassava starch	39(ii), 39a
Cellulose acetate, goggle frames of, *File 195769*	238e
Cellophane	238e
Ceramic spacers, and insulators for radio tubes	445p
Ceramics, radio frequency	445o
Charts, pub. by govts. abroad	172
—Not for sale, for institutions	696
Cigars, automatic machines for mfg. and packing	427e
Clasps, and parts, for purses, etc.	454
Closet seats, covers and tanks, of earthenware, stone, cement, or other materials, n.o.p.	289
Cloth, filter press cloth, human hair, for mfrs.	549e
Coke, for mfg. rockwool	587b
Comic sections, newspaper, as in item	183
Concrete mixers, transit type	422a
Condenser tissue paper	197e
Copper alloys for welding radio tubes	445p
Cord tire fabric, ar'l. silk, coated with rubber for mfg.	825
Cores, iron, high frequency, for radio	445o
Cork net floats for fisheries	682a
Corn, Indian	55
Corn starch, pkgs. 2 lbs. or less	39(ii)
Counterpanes, ar'l. silk and cotton, *f.v. A.B. Misc. 21.*	
Cultivator or shoe shapes, iron or steel, for mfg.	386c
Dental instruments and parts	476
Dextrine, combinations with starch	39c, 39d
Dextrine, n.o.p.	39c
Dextrose (glucose) sol. for parenteral administration in therapeutics, materials and articles for pren'n	206b
Dial crystals and scales, glass, for radios	445o
Diaphragms for radio speakers, as specified	445o
Diesel and semi-diesel engines, materials for mfg.	442d
Discs, zinc, for mfg. storage batteries	346a
Dump wagons, not self-propelled	422a
Earthenware, closet seats, covers, and tanks	289
Elec. cable insulating paper, .0045 in. or less	197e
—Generators for motion picture projectors, and parts	427h
—Motors and gears for automatic tuning, radios	445o
—Radio parts	445o, 445p
—Rectifiers for motion picture projectors and parts	427h
Engines and boilers, materials for mfg.	442d
—Diesel and semi-diesel, materials for mfg.	442d
Engines, for fishermen, materials for mfg.	442d
Ethylene glycol for mfg. explosives	208h
Fabric, woven, artificial silk, cord, tire fabric, coated with rubber for mfg.	825
Fashion plates, with pubn's	184
Fasteners, and parts, for purses, etc.	454
Floats, net, aluminum, glass, canvas, cork or rubber	682a
Flour potato, pkgs. 2 lbs. or less	39(i)
Fibre, vulcanized in rods, strip sheets, or tubing for wireless work	445o
Filter, press cloth, human hair, for mfrs.	549e
Fish livers, fresh, salted, or in preservative	117
—Meal	663g
Frames, and parts, for purses, etc.	454
Frames, goggle, cellulose acetate, *File 195769*	238e
Freight rates, foreign	172
Gas apparatus, for welding or cutting, and parts	446g
Generators, elec., for motion picture projectors, and parts	427h
Getter and getter assemblies for radio tubes	445p
Glass bulbs and tubing, for radio tubes	445p
—Dial crystals and scales, radio	445o
—Net floats for fisheries	682a
Glucose (dextrose) sol. for parenteral administration in therapeutics and materials and articles for prep'n	206b
Glycol, ethyline, for mfg. explosives	208h
Goggle frames, cellulose acetate, *File 195769*	238e
Grating machines, fruit and veg., and parts	409e
Gutta percha waste or junk	616(ii)
Helmets, safety, industrial	569e
Illuminating shades, reflectors or refractors, moulded, of glass, synthetic resins, pyroxylin or of derivatives of cellulose, of class or kind not made in Canada	326f
Indian corn	55
India-rubber, unmanufactured	616(i)
Indigo, indigo paste, and extracts of	203
Instruments, surgical or dental, and parts	476
Insulating paper, elec. cable, .0045 in. or less	197c
Insulators, ceramic, for radio tubes	445p
Intelligence tests, ptd. for schools	173
Iron cores, high frequency, for radio	445o
—Liquor (sol. of acetate or nitrate of iron) adapted for dyeing or calico printing	203
—Or steel castings, piston ring, rough	390
— " " cultivator or shoe shapes for mfg.	386(c)
— " " piston ring castings, rough	390
— " " shot for sawing, polishing, pressure blasting or tumbling	466
Isopropyl acetate	208v
Lactic acid, 44% dark gde.	711

Goods	Item No.
Litharge, n.o.p.	241a
Livers, fish, fresh, salted or in preservative	117
Locomotives, r'y. and parts for mining, metallurgy, or sawmills	435
Lumbering machinery, materials for mfg.	442d
Machines, automatic, for mfg. or pck'g. cigars and cigarettes	427e
—Box-lidding (egg, fruit and veg.) and parts	409e
—Fruit and veg. grating, and parts	409e
Machinery, bulldozers for mounting on tractors	427
—Lumbering, industry, materials for mfg.	442d
—Mining and metallurgical, materials for mfg.	442d
—Snowplows for mounting on tractors	427
—Trail builders for mounting on tractors	427
Magnets, radio	445o
Material for mfg. ball or roller bearings	442d
—For mfg. boilers	442d
—For mfg. diesel or semi-diesel engines	442d
—For mfg. engines	442d
—For mfg. engines for fishermen	442d
—For mfg. mining and metallurgical machinery and equipment	442d
—For mfg. rolls, sandcast, or chilled cast iron, for rolling iron or steel	442d
Meal fish	663g
Metal bulbs for radio tubes	445p
Methyl ethyl ketone	208v
Mica parts, and wire snubbers, for radio tubes	445p
—Low loss, sheets and punchings of, for radio	445o
Microscopes, not less than $50 retail, and parts	476
Mining and metallurgical machinery, materials for mfg.	442d
Mixers, concrete, transit type	422a
Molybdenum oxide, for mfg. steel	208g
—And molybdenum alloy wire for radio tubes	445p
Motion picture projectors and elec. rectifiers and generators for, and parts	427h
Motor cars, r'y. and parts, for mining, metallurgy, or sawmills	435
Needles, surgical	476
Newspapers, or supplements, or parts for completion	183(i)
—Unbound, n.o.p.	184
Nickel and nickel alloy tubing, wire, screen and strip, for radio tubes	445p
Nitrate of iron, sol. for dyeing or calico printing	203
Nutgalls, and extracts of	203
Nuts, non-edible, and prep'ns. of, for dyeing or tanning	203
Oil, analine, crude	203
Ovens, for commercial bakeries	443a
Oxide, molybdenum, for mfg. steel	208g
—Tungsten, for mfg. steel	208g
—Vanadium, for mfg. steel	208g
Palm fatty acid	711
Pamphlets, instructional as defined in	172
—Other than English	170
—Pub. by govts. abroad	172
Paper-condenser tissue paper	197e
Paper, elec. cable insulating .0045" or less	197e
Paste, indigo, and extracts of	203
Periodicals, other than Eng.	170
Pictures, not for sale, for institutions	696
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—Frequency ceramics	445o
Railway tariffs, tickets, timetables, British	178b
Record changers, automatic, and parts, for pick-ups	445o
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Steel cultivator or shoe shapes for mfg.	386c
—Rollers for bearings	446g
—Shot for sawing, polishing, pressure blasting, or tumbling	466
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—Wire, for radio tubes	445p
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Vibrators, radio	445o
Vulcanized fibre in rods, strips, sheets or tubing, for wireless work	445o
Wagons, dump, not self-propelled	422a
Warps, veg. fibre (not cotton nor jute) for mfrs.	537c
—Wholly of wool, or in part of wool or hair for mfrs.	551d
Weeds, and prep'ns. of, for dyeing or tanning	203
Welding apparatus, gas, and parts	446g
Wire brass for mfg. fourdrinier wires, or paper machine cloth	351c
—Molybdenum, molybdenum alloy, nickel. nickel alloy, tungsten, or zinc, for radio tubes	445p
—Snubbers, mica for radio tubes	445p
—Steel, acid or rust resisting, twisted or stranded, for commercial fishing	403
Wireless, specified parts for mfg. or repair	445o
—Apparatus and parts, n.o.p.	445d
Woods, and prep'ns. of, for dyeing or tanning	203
Wool, yarns or warps, for mfrs.	551d
X-Ray apparatus, and parts	476
Yarns, veg. fibre (not cotton nor jute) for mfrs.	537c
—Wholly of wool, or in part of wool or hair for mfrs.	551d
Zinc, slugs or discs, for mfg. storage batteries	346a
—Wire, for radio tubes	445p

Customs Regulations

MARKING OF IMPORTED GOODS. Extracts from new Consolidated Regulations.

Country of Origin. The country of origin of a manufactured article is held to be the country in which the article has been finished by a substantial amount of labour amounting to not less than one-fourth the cost of production.

Goods in Transit or for Re-export. Goods entered for immediate exportation or in transit through Canada are not required to be marked.

Satisfactory Marking. The words "Made in", "Produced in", "Printed in", or other words of similar import, or the name of the manufacturer, followed by either the name of the country or the name of the city and province, state or other division of a country in which that city is located and in which the goods referred to are produced, comprises a satisfactory indication of the country of origin. In the case of universally known large cities, such as London, Liverpool, Manchester, Birmingham, Sheffield, Paris, Berlin, Vienna, New York, Chicago, Boston, Philadelphia and Detroit, the name of the city without the relative state or province in combination with "Made in", "Produced in", "Printed in", and words of similar import, or with the name of the manufacturer or producer, will be accepted as satisfactory when the relative invoices and shipping and other documents clearly indicate that the goods originated in one of the above-named cities in Great Britain, France, Germany or the United States of America. For instance, goods marked "Made in Chicago", claimed to have been produced in a city of that name in China or any other country than the United States of America, would not be properly marked.

Exemptions. Articles imported and entered at Customs under any of the following Tariff Items are exempt from marking under Section 16 of the Tariff Items are exempt from marking under Section 16 of the Tariff: 174, 176, 178b, 481, 690, 693 695, 695a, 696, 704, 705, 706, 707 and 743. Articles of value as antiques or curios imported by individuals for private collections, as well as items of chinaware or porcelainware, semi-porcelainware, white granite, ironstone, earthenware, stoneware or pottery which are certified by the exporter on the invoice thereof to be antiques and over twenty-five years of age, are also exempt from marking.

1. Printed or Lithographed Matter of All Kinds. (O-i-C 21st Sept., 1922 (P.C. 1938), as amended by O-i-C 11th June, 1923 (P.C. 1046).

(a) Seals, tickets or labels, over one inch in greatest dimension, in packages, strips, sheets or rolls, perforated or otherwise prepared for ready separation into units, or intended to be used single, must be marked on each single unit.

Seals, tickets or labels, not over one inch in any dimension, in packages, coverings, sheets or rolls of not more than 100 single units, may be marked on the first package or covering, or on each strip, sheet or roll.

Each seal, ticket or label, irrespective of dimensions, must be marked when imported in packages, coverings, strips, sheets or rolls, in quantities of over 100 units.

(b) Blind embossed or die-stamped indications of the country of origin on printed or lithographed matter will be accepted if the marking complies with requirements as to location, legibility, permanence and wording.

(c) Decalcomania or dry transfers (not including ceramic or enamel transfers) must be marked with an indication of the country of origin as above. Marking may be affixed on the back or carrier portion, or on each sheet or roll, with the exception of advertising and display decalcomania transfers exceeding one inch in their greatest dimension, which must be marked on the face of each transfer so as to be conveyed along with the transfer when applied. Marking on the package will be accepted, when marking on the sheet or roll is impracticable.

"Toy transfers" may be marked on each sheet, book or package.

Imported ceramic or enamel transfers are not required to be marked.

(d) Ordinary coverings, printed or lithographed, used merely to cover or contain shipments of goods consigned to Canada, are not required to be marked.

(e) Printed or lithographed containers imported by a Canadian manufacturer to contain goods produced in Canada solely for export trade, and printed or lithographed labels, stickers or wrappers imported by a Canadian manufacturer to be attached to goods produced in Canada solely for export trade, may be exempted, provided the importer (who must be the Canadian manufacturer) signs a certificate on the face of each entry as follows:

"The containers, labels, stickers or wrappers, described on this entry are imported bona fide by the undersigned manufacturer solely to contain or to be attached to goods manufactured or produced by him in Canada for export, and will be exported with such goods."

(f) Containers, labels or wrappers, printed or lithographed, intended to be

filled with or used upon domestic products may be marked to indicate their origin as imported, e.g.: "Label printed by John Jones, New York", thereby avoiding improper imputation of origin in respect of the goods with which they are used.

(g) Printed or lithographed matter, imported in *single* copies, unbound, for the use of the importer and not for sale, for religious, philosophical, educational, scientific or literary purposes, or for the encouragement of the fine arts, may be delivered without being marked.

(h) Books may be marked on the inside or outside of the front or back cover, the first or last page, or the title page.

2. Writing, Marking or Drawing Pencils of All Kinds, Penholders of Wood and Fountain Pens. (O-i-C Sept. 21st, 1922 (P.C. 1938), as amended by O-i-C of the 26th July, 1938 (P.C. 1103).)

(a) Blind embossed or die-stamped indications of the country of origin on wooden or fibre lead pencils and penholders will only be accepted (1) on plain unpainted pencils and penholders without any other lettering thereon, when legible, (2) on plain painted pencils and penholders without lettering thereon, when the combination of colours used in the die-stamping and on article gives a distinct and legible result, and (3) on pencils and penholders with lettering or other printed matter thereon, when the indication appears on the pencil or penholder in the same coloured lettering as the other printed matter. *The indication on pencils must not be within one inch of an end which is or may be pointed.*

(b) Crayons or chalk, covered with wood, paper or other covering are each required to be marked. Uncovered crayons or chalk may be marked on the first or immediate container.

(c) Fountain pens, and pencils other than wooden or fibre lead pencils, may be marked with blind embossed or die-stamped indications of the country of origin in accordance with the general regulations. *See* "Satisfactory Marking".

4. Gloves and Mitts of All Kinds. (O-i-C 26th July, 1938 (P.C. 1103), as amended by O-i-C of the 9th Feb., 1939 (P.C. 308).)

Each glove must be marked, except where pairs are firmly attached, when marking on one of each pair will be satisfactory. Marking must be effected by printing or stamping or by a woven or printed label sewn or otherwise strongly attached to the inside of the glove. With respect to work gloves of woven fabric, such labels will not be accepted if more than one inch from the edge of the wrist band.

5. Imitation Totem Poles and Copies or Replicas Thereof must be marked. (O-i-C of 20th May, 1931 (P.C. 1185).)

6. Boxes and Cartons, Paper, or Fibre; Empty Paper or Paper Board Folding or Set Up Boxes or Cartons, and Empty Plain or Corrugated Fibre or Fibre Board Boxes, for use as Containers must be marked. (O-i-C of 31st Aug., 1933 (P.C. 1795).)

(a) The box maker's stamp is satisfactory, provided it is not on a flap which is covered or obscured when the carton is set up.

7. Paper Bags must be marked. (O-i-C of 1st Feb., 1932 (P.C. 184).)

(a) Paper bags, used merely to cover or contain shipments of goods, are not required to be marked.

(b) Glassine bags are subject to marking.

8. Tooth Brushes and Tooth Brush Handles must be marked. (O-i-C of 1st Feb., 1932 (P.C. 183).)

(a) Celluloid blanks for manufacture of tooth brushes and tooth brush handles not further manufactured than moulded or pressed are not required to be marked.

(b) Die-stamping on imported tooth brush handles will be accepted if prominent and legible.

9. Toilet Paper in Rolls, or in Interfold Packages. (O-i-C of 31st Jan., 1934 (P.C. 181/193).)

(a) Marking is required, whether the toilet paper is labelled or not.

10. Razor Blades (Safety Type). (O-i-C of 11th Oct., 1934 (P.C. 2505).)

(a) Razor blades may be marked by means of etching or die-stamping.

11. Boots, Shoes and Slippers must be marked. (O-i-C of the 11th Oct., 1934 (P.C. 2505).)

(a) Boots, shoes and slippers may be marked on one or both of each pair.

12. Paper Envelopes. (O-i-C of 11th Oct., 1934 (P.C. 2505).)

(a) Paper (including glassine) envelopes, when enclosed in bands, wrappers, packages or boxes containing quantities not over 100 are satisfactorily marked if the indication of the country of origin appears on the first or immediate band, wrapper or other covering. Envelopes imported in packages of more than 100 must each be marked.

(b) Envelopes in boxed or packaged personal or social stationery may, irrespective of quantity, be marked on the first or immediate box, package, or other covering.

(c) Envelopes imported in boxes or packages with equal quantity of greeting cards to match, will not be required to be marked, provided each greeting card bears a satisfactory marking.

(d) Blind stamped indications of the country of origin are satisfactory if prominent and legible.

(e) Paper envelopes used merely to cover shipments of goods are not required to be marked.

13. Chinaware and Porcelainware (*not including sanitary or toiletware*), *decorated or undecorated, as follows:*

(*I*) *Articles commonly used in connection with the serving of food or drink, or intended or designed for household use for ornamental or decorative purposes,* must be marked;

(*II*) *Kitchenware and utensils* must be marked;

(*III*) *Heraldic and souvenir ware.* O-i-C of the 11th Oct., 1934 (P.C. 2505), as amended by O-i-C of the 9th Feb., 1939 (P.C. 308).)

(a) Chinaware and porcelainware must be marked on each piece, except a lid or cover accompanying a pot, bowl or dish.

(b) A mark will not be accepted as permanent if accomplished by painting or stamping after the articles have been kiln-fired in manufacture, and payment of additional duty of 10 per cent. will be required.

(c) With respect to chinaware and porcelainware, the name of the country alone is a satisfactory marking or the name of the producing firm accompanied by the country of origin, without the inclusion of the city or province of manufacture. The words "Made in", "Produced in", or words of similar import are not required.

14. Laminated Glass, Sheet and Plate Glass in Sheets or Panes, and Common or Colourless Window Glass. (O-i-C of the 8th March, 1935 (P.C. 71/610).)

(a) Glass of the class referred to must be marked with an indication of the country of origin on each package, covering case or container in which imported.

15. Tableware and Decorative Household Articles of Semi-porcelain, White Granite, Ironstone, Earthenware, Stoneware or Pottery. (O-i-C of the 14th Aug., 1935 (P.C. 2470), as amended by O-i-C of the 9th Feb., 1939 (P.C. 308).)

(a) Tableware of the class referred to above must be marked on each piece, except a lid or cover accompaning a pot, bowl or dish.

(b) A mark will not be accepted as permanent if accomplished by painting or stamping after the articles have been kiln-fired in manufacture, and payment of additional duty of 10 per cent. will be required.

(c) With respect to the goods described herein, the name of the country alone is a satisfactory marking, or the name of the producing firm accompanied by the country of origin, without the inclusion of the city or province of manufacture. The words "Made in", "Produced in", or words of similar import are not required.

16. Fibreboard, Strawboard, Sheathing and Insulation, Manufactured Wholly or in Part of Vegetable Fibre. (O-i-C of the 12th November, 1936 (P.C. 2886).)

(a) Fibreboard, strawboard, sheathing and insulation, imported for building construction, in sheets or rolls, must be marked on each sheet or roll, except in respect of:

(i) Fibreboard, strawboard and sheathing in sheets, wrapped or packed in packages containing not more than three hundred square feet, in which case each individual package is required to be marked; and

(ii) Insulation material (such as corkboard) powdered or ground, in bales, bags, sacks or boxes, in which case each individual package must be marked.

(b) Fibreboard, strawboard, sheathing and insulation, manufactured wholly or in part of vegetable fibre, for use other than in building construction, are not required to be marked.

17. Waxed Paper in Rolls or Sheets, Wrapped, Banded, Boxed or Packaged Specially for Household Use must be marked. (O-i-C of the 12th Nov., 1936 (P.C. 2886).)

18. Bicycle Saddles, Air Pumps, Bells, Pedals and Lamps. (O-i-C of the 12th November, 1936 (P.C. 2886), as amended by O-i-C of the 26th July, 1938 P.C. 1103).)

(a) Each article must be permanently marked either by die-stamping or blind embossing.

19. Toilet or Dressing Combs and Fancy Combs (not being Jewellery), other than those made wholly of animal ivory, or of bone or of metal). (O-i-C of the 26th July, 1938 (P.C. 1103).)

(a) Combs included in travelling or other fitted cases must be marked.

20. Ladies' Purses, in the Form of Handbags, not including Bags made of Beads, Metal Mesh or of a similar nature. (O-i-C of the 26th July, 1938 (P.C. 1103).)

(a) Ladies' purses, in the form of handbags, must be marked by means of die-stamping or rubber stamping on the outside of the bag itself on the metal frame, or on the leather or fabric lining provided that the combination of colours used in the die-stamping and on the bag does not result in an indistinct or illegible indication, or by means of a woven or printed label sewn or otherwise strongly attached (not gummed) to the inside of the bag. The mark must be in a conspicuous position.

(b) Bags made of beads (including wooden beads), metal mesh or of a similar nature do not require to be marked. This exemption only applies to bags made entirely of these materials. Bags having beads, sequins, etc., sewn on a fabric backing, or lined, must be marked as provided by paragraph (a).

21. Artists' Brushes. (O-i-C of the 26th of July, 1938 (P.C. 1103).)

(a) Brushes must each be permanently marked by means of die-stamping or blind embossing.

22. Sewing, Crochet, Knitting, Darning and Embroidery Threads, spooled or packaged. (O-i-C of the 26th July, 1938 (P.C. 1103).)

(a) Indication of country of origin must be applied to the card, reel, or similar centre, or in the case of rolls, hanks or skeins by means of a label securely attached.

23. Dolls and Toys of all kinds, and Games such as are commonly used in private households. (O-i-C of the 26th July, 1938 (P.C. 1103).)

(a) Toys and games banded, boxed, wrapped or otherwise packaged in an immediate container, which are to be sold to the *ultimate consumer* in the same packages as imported, an indication of the country of origin on the band, wrapper, package or other immediate container is satisfactory.

(b) Toys and games too small for economical individual marking, mark on the immediate container.

(c) Dolls must each be marked. Stuffed articles may be stamped in a conspicuous position or may have a woven or printed tag securely affixed.

24. Incandescent Gas Mantles for use on Gasoline or Kerosene Pressure Lamps and Lanterns. (O-i-C of the 26th July, 1938 (P.C. 1103).)

(a) Mark on articles themselves. Marking on paper envelopes not acceptable.

25. Boot, Shoe and Stay Laces of any material and Woven or Braided Fabrics not exceeding 12 inches in width. (O-i-C of the 26th July, 1938 (P.C. 1103).)

(a) Boot, shoe and stay laces packaged for *ultimate consumer*, mark immediate container.

(b) Woven or braided fabrics not exceeding 12 inches in width, mark the card, bobbin, reel or similar centre, or in the case of rolls, hanks or skeins by a label securely attached.

26. Slide, Hookless or Zipper Fasteners.

(a) Mark metal pull or slide. Marking on the fabric not acceptable.

27. Animal Traps must be marked. (O-i-C of the 9th Feb., 1939 (P.C. 308).)

(a) Mark each article, by printing or die-stamping.

28. Metal Knives, Forks and Spoons for Table or Household Use (not including articles of sterling or silver-plate). (O-i-C of the 9th Feb., 1939 (P.C. 308).)

(a) The indication of the country of origin must be permanently marked on each article, by die-stamping or blind embossing.

29. Thermometers of All Kinds. (O-i-C of the 9th Feb., 1939 (P.C. 308).)

(a) The indication of the country of origin must be permanently marked on each article, either by printing, die-stamping or blind embossing.

Notes re Tariff Items

APPLES.

Re Item 93. *Note*—Customs entry shall not be accepted of apples below the requirements of Domestic grade in barrels or hampers, or "C" grade in boxes or crates. Entry from U.S.A. may be admitted if accompanied by Government inspection certificate that they are "U.S. Fancy", "U.S. No. 1", or "U.S. Commercial". *D.94.*

POTATOES.

Re Item 83. *Note*—Customs entry shall not be accepted of potatoes below Canada No. 1 grade. Entries from U.S.A. may be admitted if accompanied by Government inspection certificate that they are "U.S. Fancy", "U.S. Extra No. 1", or "U.S. No. 1"; of minimum dia. 1⅞ inches with not less than 60% of potatoes 2¼ inches or over, except that until Aug. 31st in each year, new potatoes may be of min. dia. 1½ inches. *D.94.*

Fixed Valuations

Bedspreads and counterpanes of artificial silk and cotton, not entitled to entry under Brit. Pref. or lower tariff, 32c lb. Canadian funds f.o.b. point of production. *A.B. Misc. 21.*

Towels, wash cloths, bath mats and seat covers of terry cloth and terry woven fabric in the web, wholly or in chief value of cotton, not entitled to entry under the Brit. Pref. or lower tariff.

	Towels			
	20" and wider	Less than 20" wide	Wash Cloths	Bath Mats, Seat Covers
Plain, terry, all white, or white with coloured cross borders	$ .34	$ .39	$ .54	$ .64
Plain terry, n.o.p.	.36	.41	.56	.66
Dobby woven terry, coloured or not	.40	.50	.60	.70
Jacquard woven terry, coloured or not	.50	.60	.70	.80

Terry woven fabric, in the web	White	Coloured
Plain terry	$ .30	$ .40
Dobby woven	.36	.46
Jacquard woven	.45	.55

RECORDS OF IMPORTATIONS FOR RE-SALE. (*Sec. 181A of The Customs Act*). "Every person importing goods for resale shall keep, open for inspection, adequate records and books showing the purchase, importation, cost, value of or payment for and subsequent disposal of all goods imported, whether on consign-

ment or sold to the importer prior to shipment, . . . and shall retain and preserve all books and records, invoices, bills, accounts, statements and correspondence relating to importation and disposal of goods for a period of six years. The Minister may prescribe the form of such records or books". The penalty for failure to comply with this regulation is "not less than one hundred dollars and not exceeding five hundred dollars."

Records shall include:

1. Copies of all entries.

2. Copies of all invoices.

3. Copies of all statements, bills and accounts.

4. Ledgers, day-books, cash-books, letter-books, invoice-books or other books of account normally kept by the importer.

5. Copies of all correspondence relating to purchase of the goods by the importer.

6. Copies of all contracts relating to purchase of the goods by the importer.

7. Copies of all correspondence relating to sale or disposal of the goods by the importer.

8. Copies of all contracts relating to disposal of the goods by the importer.

9. Records of selling expenses incurred in connection with the disposal of the goods in Canada.

10. Bank drafts, Bills of Exchange or other records showing the actual settlement made for the goods.

REFUNDS OF DUTY. Goods Not According to Order. Goods, detective on arrival, for return to exporter must be returned via customs for identification and re-export under customs supervision within 3 months of their import entry.

Form E 15 "Notice for Return of Imported Goods not According to Order" must be filled in in duplicate, signed by local customs official who keeps one copy. The other copy must be attached to the claim for refund of duty. Goods must be exported accompanied by export entry B.13) in triplicate.

To permit free entry to U.S.A. territory, an affidavit must be secured from the original shipper as to the origin of the goods. This must be attached to the copy of the Bill of Lading with the shipment together with Export Entry (B.13) in triplicate, and U.S.A. consular invoice if necessary (re the latter, see below).

For goods to be returned to the U.S.A., if value is over $100, a U.S. Consular invoice in quadruplicate must be obtained from the nearest consul (or a customs brokers). These must be signed by the consul (for this there is a fee of $1.00, U.S. funds). The consular invoice also must be attached to Bill of Lading.

Allowance re Dominion Income Tax

10% Allowance for Capital Projects (*as announced in Budget Speech*). Any firm which begins, after 1st May, 1939, betterment, replacement, construction, installation, or extension of plant, machinery or fixed equipment is allowed a credit against income tax equal to 10% of the costs incurred for such capital projects prior to 30th April of the next year. This tax credit to be spread over the next three years in which the firm has a taxable income. This applies to any individual, firm, partnership or corporation, except a new metalliferous mine already exempt.

MORATORIA—ALBERTA. The Limitations of Action Act 1935, Amending Act 1938, effective 8th April, 1938 (*See* p. 154, Heaton's Handbook), was disallowed by the Governor General in Council, on the advice of the Minister of Justice, March 1939.

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CUSTOMS

TARIFF CHANGES BY ORDER IN COUNCIL, ETC.
(United Kingdom purchase tax; cigarette papers in spools prohibited importation; Values newly fixed for duty purposes.

TARIFF CHANGES UNDER WAR EXCHANGE CONSERVATION ACT

WAR EXCHANGE TAX
Periodical and advertising matter (prepayment by Customs Revenue Stamps).

EXCISE TAXES
Changes and additions effective 2nd December.

PROVINCIAL TAXATION

Data and errata re Ontario and Quebec Income Tax.

War Measures

The Foreign Exchange Control Board

REGULATIONS

Note—Effective on and after the 15th November, 1940, each resident of Canada proceeding abroad is to be permitted to retain Canadian or foreign currency or travellers' cheques to the following extent only:

1. If proceeding direct to Newfoundland, to any amount, without permit or license.
2. If a uniformed member of His Majesty's Armed Forces, proceeding overseas on duty, to any amount, without permit or license.
3. If proceeding direct to a country in the sterling area, to a total in Canadian currency and/or in sterling not exceeding the equivalent of £25, without permit or license.
4. If holding a license in Form H issued by a bank or a special agent of the Board, to the amounts named on the form within the period licensed.
5. If holding a Special Border Permit, issued to the holder by the Board, to the limits named on the permit, at any time before the expiry date of the permit.
6. If holding a Special Business Travel Permit, issued by the Board, to the amounts named on the form, and within the period that the permit is valid.
7. If holding a Special Border Visit Application Card, to $5.00 Canadian, when the Collector is satisfied that the holder resides in a border community and is proceeding abroad for the purpose specified on the card.

(The above note should be indexed from Reg. 23(a), established under the Foreign Exchange Control Order, page 623, 1940 Heaton's Handbook. *Memo. W.M. 2 Revised.* This is from *Sup. 4* to the above memo.)

War Trade Control

GOODS FROM ROUMANIA. Roumania is now enemy territory. Release from customs of goods from Roumania may be obtained by application to the Custodian of Enemy Property.

(*See* "Goods of Enemy Origin", page 628. Delete 'Roumania' from first paragraph "Importations from Neutral European Countries" on same page).

ALUMINUM, IMPORT CONTROL. No person may import aluminum, manufactured or unmanufactured (including articles of which aluminum forms fifty per cent., by volume, of the component materials, or of which aluminum exceeds in value all other single component materials) without having first obtained a permit issued by, or on behalf, of the Minister of National Revenue. (*Memo. W.M. 31*).

PROHIBITED EXPORTS.

Iron and steel in the following forms, except by permit of Dept. of National Revenue; *see* Arms and Munitions—slabs and sheet bars; bars; structural shapes, including beams, angles, channels and special sections; plates; sheets and strips; galvanized sheets; tin mill black plate and tin plate; wire rods; wire, including twisted or stranded, and wire rope and cable; railway spikes, and railway tie plates and other track fastenings; bolts, nuts and screws.

Machine Tools as follows, except by permit of Dept. of National Revenue; *see* Arms and Munitions — Lathes, planers, shapers, boring machines (horizontal and vertical), jig boring machines, drills of all descriptions, gear cutters, grinders, milling machines, honing machines, slotting machines, thread millers, engraving machines, broaching machines, lapping machines, die machines, forging machines, stamping machines and any tool designated as a machine tool which is made stationary on a floor or platform; also dies, jigs, machine tool fixtures, gauges, presses (both hydraulic and mechanical), draw benches.

Industrial Diamonds, except by permit of Dept. of National Revenue; *see* Arms and Munitions.

Chrome Ore, except by permit of Dept. of National Revenue; *see* Arms and Munitions.

COUNTRIES TO WHICH EXPORTS ARE CONTROLLED. The following must be added to the list of countries contiguous to enemy territories, on page 627. Exportation may be made to these countries only by permit issued by the Department of National Revenue.

Madeira Islands
Canary Islands
Cape Verde Islands
Azores
Spanish possessions in Africa north of the equator
Portuguese possessions in Africa north of the equator
The International Zone of Tangier.

War Exchange Conservation Act

(See also "Customs and War Exchange Tax", p. 8)

GOODS PROHIBITED IMPORTATION.

The importation into Canada of any goods enumerated and described in Schedule One (Parts I and II below) is prohibited except in such cases as the Minister deems desirable and in accordance with a permit granted by him: Provided that this prohibition shall not apply to—

(a) Goods imported from, and being of the produce or manufacture of any country within the sterling area or Newfoundland,

except, at the discretion of the Minister, goods wholly or in part of silk;

(b) Goods which on or before the second day of December, 1940, were in transit to Canada.

Exemptions. Notwithstanding anything contained in the preceding resolution, the Minister of National Revenue may exempt any goods from the operation of the preceding resolution for such periods as may be desirable and notice of any such exemption shall be published in the Canada Gazette. (At time of publication, permits are issued for individual shipments, as considered advisable—*see* "Import Permits Regulations" below).

Sterling Area. That for the purposes of these resolutions "sterling area" means the territories under the sovereignty, protection, suzerainty or mandate of His Majesty (except Canada, Newfoundland, and Hong Kong) and such other territories as may be designated by the Governor in Council.

Canadian Producers must not Raise Prices of Goods Prohibited Importation.

(1) In the event of producers of goods taking advantage of the prohibition of imports to increase the prices of such goods to the consumer or to maintain such prices at levels deemed by the Governor in Council to be higher than should prevail, having regard to changes in the cost of production, the Governor in Council may, in addition to permitting entry of such goods, reduce or remove the duties of customs imposed upon such goods.

(2) That in the event of any producer taking advantage of the prohibition of imports, the Governor in Council may impose upon all or any of his products an excise tax equivalent to the customs duty which would be paid on such goods if imported into Canada under the General Tariff.

SCHEDULE ONE

Part One

20 Cocoa paste or "liquor" and chocolate paste or "liquor", not sweetened, in blocks or cakes.

21 Cocoa paste or "liquor" and chocolate paste or "liquor", sweetened, in blocks or cakes, not less than two pounds in weight.

22 Preparations of cocoa or chocolate in powder form.

23 Preparations of cocoa or chocolate, n.o.p., and confectionery, coated with or containing chocolate.

Ex. 45 Prepared cereal foods, in packages not exceeding twenty-five pounds weight each.

46 Prepared cereal foods, n.o.p.

65 Biscuits, not sweetened.

66 Biscuits, sweetened.

67 Macaroni and vermicelli, containing no egg or other added ingredients.

78 Florist stock, viz.: Palms, ferns, rubber plants (Ficus), gladiolus, cannas, dahlias and paeonias.

79 Florist stock, viz.: Azaleas, rhododendrons, pot-grown lilacs; hydrangeas and other pot-grown plants, n.o.p.; rose stock and other stock for grafting or budding, n.o.p.; seedling carnation stock, araucarias, bulbs, corms, tubers, rhizomes and dormant roots, n.o.p., Dwarf Polyantha rose bushes imported or purchased in bond in Canada by florists for bona fide forcing purposes in their own greenhouses prior to disposal; laurel and holly foliage, natural or preserved, whether in designs or bouquets or not.

79a Rooted carnation cuttings in their first year of introduction.

79b Flowers and foliage, natural, cut, whether in designs or bouquets or not, n.o.p.

82(d) Rosebushes, n.o.p.

82(e) Trees, shrubs, vines, plants, roots and cuttings, commonly known as florist or nursery stock, n.o.p.

85 Mushrooms and truffles, fresh, dried or otherwise preserved.

89 Vegetables, prepared, in air-tight cans or other air-tight containers:
(a) Beans, baked or otherwise prepared.
(b) Corn and tomatoes.
(c) Peas.
(d) N.o.p.

90 Vegetables, prepared or preserved:
(a) Dried, desiccated or dehydrated, including vegetable flour, n.o.p.
(b) Pickled or preserved in salt, brine, oil or in any other manner, n.o.p.
(c) Vegetable extracts or juices, liquid mustard, soy and vegetable sauces of all kinds.
(d) Pastes, hash and all similar products composed of vegetables and meat or fish, or both, n.o.p.

Ex. 99b Apples, dried, desiccated, evaporated or dehydrated.

99f Figs, dried.

Ex. 99g Nectarines, pears and peaches, dried, desiccated, evaporated or dehydrated.

Ex. 101 Mandarins and tangerines.

102 Limes.

103, 104 Fruits preserved in brandy, or preserved in other spirits.

104a Fruit pulp, other than grape pulp, not sweetened, in air-tight cans or other air-tight packages.

105 Fruit pulp, with sugar or not, n.o.p., and fruits, crushed or frozen.

105a Lemon, orange, grapefruit and citron rinds, sulphured or in brine.

105b Olives and cherries, sulphured or in brine, not bottled.

105c Fruits and nuts, pickled or preserved in salt, brine, oil or any other manner, n.o.p.

105d Jellies, jams, marmalades, preserves, fruit butters and condensed mince meats.

105e Fruits and peels, crystallized, glacé, candied or drained; cherries and other

fruits of crème de menthe, maraschino or other flavour.

106 Fruits, prepared, in air-tight cans or other air-tight containers:
(a) Apricots, peaches and pears.
(b) Pineapples.
(c) N.o.p.

107 Preserved ginger.

108 Honey in the comb or otherwise, and imitations thereof.

109 Nuts of all kinds, n.o.p., including shelled peanuts, n.o.p.

114 Nuts, shelled, n.o.p.

121 Fish preserved in oil, n.o.p.

123 Salmon and all other fish, prepared or preserved, including oysters, n.o.p.

123a Crabs, clams or shrimps in sealed containers.

124 Oysters, shelled, in bulk.

125, 126, 127 Oysters, shelled, in cans.

128 Oysters in the shell.

141 Sugar candy and confectionery, n.o.p., including sweetened gums, candied popcorn, candied nuts, flavouring powders, custard powders, jelly powders, sweetmeats, sweetened breads, cakes, pies, puddings and all other confections containing sugar.

143 Cigars.

143a Cigarettes.

144 Cut tobacco.

145 Manufactured tobacco, n.o.p., and snuff.

146 Ale, beer, porter and stout, when imported in casks or otherwise than in bottle.

147 Ale, beer, porter and stout, when imported in bottles.

147a Beverages in the manufacture of which malt, rice or corn is used, when containing not more than two and one-half per centum of proof spirit.

150 Lime juice and fruit juices, fortified with or containing not more than twenty-five per cent. of proof spirits.

151 Lime juice and fruit juices, fortified with or containing more than twenty-five per cent. of proof spirits.

Ex. 152 Lime juice, fruit syrups and fruit juices, n.o.p., (but not including grapefruit juice).

153 Lime juice, raw and concentrated, not refined.

Ex. 156 Gin of all kinds, n.o.p.; whisky and all spirituous or alcoholic liquors, n.o.p.; absinthe, arrack or palm spirit, brandy, including artificial brandy and imitations of brandy, n.o.p.; cordials and liqueurs of all kinds, n.o.p.; mescal, pulque, rum shrub, schiedam and other schnapps; tafia, angostura and similar alcoholic bitters or beverages; and wines, n.o.p., containing more than forty per cent. of proof spirit.

156a Rum.

160 Alcoholic perfumes and perfumed spirits, bay rum, cologne and lavender waters, lotions, hair, tooth and skin washes, and other toilet preparations containing spirits of any kind:
(a) When in bottles or flasks containing not more than four ounces each.
(b) When in bottles, flasks or other packages, containing more than four ounces each.

Ex. 162 Vermouth.

163 Wines of all kinds, n.o.p., including orange, lemon, strawberry, raspberry, elder and currant wines, containing twenty-six per cent. or less of proof spirit, whether imported in wood or in bottles.

165 Champagne and all other sparkling wines.

181a Pictorial post-cards, greeting cards and similar artistic cards or folders.

Ex. 184d, Ex. 169, Ex. 170, Ex. 171 Periodical publications, unbound or paper bound, consisting largely of fiction or printed matter of a similar character, including detective, sex, western, and alleged true or confession stories, and publications, unbound or paper bound, commonly known as comics, but not including bona fide supplements used with newspapers.

Provided, that the decision of the Minister of National Revenue as to whether or not any publication is included in the foregoing description shall be final and conclusive.

194 Playing cards in packs or in sheet form, n.o.p.; cards and sheets partly lithographed or printed, for use in the manufacture of such playing cards.

195 Paper hanging or wall papers, including borders or bordering.

Ex. 197, Ex. 197b, Ex. 198, Ex. 199, Ex. 181, Ex. 509 Towels, napkins, table covers, tray covers and doilies, of paper; fancy shelf and lace papers; paper handkerchiefs; facial tissues and toilet paper, not including such materials in jumbo rolls; cups, dishes or plates, forks, spoons and drinking straws, made of paper, cardboard, or of vegetable fibres; paper envelopes; correspondence and printed letterhead papers, not including plain unprinted typewriter or copying papers; creped tissue paper and manufactures thereof; wrapping paper, including box covering paper and wrappers, printed, embossed or otherwise decorated; Christmas seals, stickers, tags and enclosure cards, printed, embossed or otherwise decorated; card and other games, score reckoners, score pads, tallies and place cards, of paper or cardboard; festivity, carnival and celebration supplies and decorations of paper or cardboard; including costumes, hats, caps, headbands, masks, horns, serpentines and confetti.

228 Soap powders, powdered soap, mineral soap and soap, n.o.p.

233 Pomades, French or flower odours, preserved in fat or oil for the purpose of conserving the odours of flowers which do not bear the heat of distillation, when imported in tins of not less than ten pounds each.

234 Perfumery, including toilet preparations, non-alcoholic, viz., hair oils, tooth and other powders and washes, pomatums, pastes and all other perfumed preparations, n.o.p., used for the hair, mouth or skin.

284 Drain pipes, sewer pipes and earthenware fittings therefor, chimney linings or vents, chimney tops and inverted blocks, glazed or unglazed, n.o.p.; earthenware tiles, n.o.p.

285 Tiles or blocks of earthenware or of stone prepared for mosaic flooring.

287 All tableware of china, porcelain, semi-porcelain, or white granite, but not to include teapots, jugs and similar articles of the type commonly known as earthenware.

288 Stoneware and Rockingham ware and earthenware, n.o.p.

289 Baths, bathtubs, basins, closets, closet seats and covers, closet tanks, lavatories, urinals, sinks and laundry tubs of earthenware, stone, cement, clay or other material, n.o.p.

323 Silvered glass, bevelled or not and framed or not, n.o.p.

326(ii) Opal glassware, glass tableware, cut glassware and illuminating glassware, n.o.p.

Ex. 353, Ex. 353a Aluminum foil, including aluminum laminated or combined with paper or paperboard.

362 Articles consisting wholly or in part of sterling or other silverware, n.o.p.; manufacturers of gold or silver, n.o.p.

362b Toilet articles of all kinds, including atomizers, brushes, buffers, button hooks, combs, cuticle knives, hair receivers, hand-mirrors, jewel boxes, manicure scissors, nail files, perfume bottles, puff jars, shoe horns, trays and tweezers, of which the manufactured component material of chief value is sterling silver.

Ex. 415 Electric vacuum cleaners and attachments therefor.

415a Refrigerators, domestic or store, completely equipped or not:
(i) Electric.
(ii) Other than electric.

Ex. 415b Electric washing machines, domestic, with or without motive power incorporated therein.

425 Lawn mowers.

429 Cutlery if iron or steel, plated or not:
(c) Penknives, jack-knives and pocket knives of all kinds.
(g) Razor blades; razors and complete parts thereof.

433 Baths, bathtubs, basins, closets, lavatories, urinals, sinks, and laundry tubs of iron or steel, coated or not.

Ex. 438a Automobiles adapted or adaptable for passenger use, with seating capacity for not more than ten persons each.

Ex. 438g Motor cycles or side cars therefor.

439 Bicycles and tricycles, n.o.p.

Ex. 439b Trailers designed for use with passenger automobiles.

Ex. 440a Pleasure boats of all kinds including sail boats, skiffs, row-boats, canoes and launches.

440j Trawls, trawling spoons, fly hooks, sinkers, swivels, sportsmen's fishing reels, bait, hooks, and fishing tackle, n.o.p.

Ex. 443 Apparatus designed for cooking or for heating buildings, (but not including parts):
(1) For coal or wood.
(2) For gas.
(3) For electricity.
(4) For oil.
(5) N.o.p.

444b Lamp shades, n.o.p., and shade holders.

Ex. 445 Electric light fixtures and appliances, n.o.p., (but not to include such fixtures and appliances specially designed for industrial purposes).

Ex. 445d Radio receiving sets and cabinets and chassis therefor.

Ex. 445j Electric dry shaving machines for use in removing human hair.

450 Skates of all kinds, roller or other, and parts thereof.

451e Slide, hookless, or zipper fasteners.

Ex. 462 Cameras.

465 Signs of any material other than paper, framed or not; letters and numerals of any material other than paper.

468 Bird, squirrel and rat cages, of wire, and metal parts thereof.

508 Mouldings of wood, plain, gilded or otherwise further manufactured.

511 Walking sticks and walking canes, of all kinds; golf clubs and finished parts thereof; skis; racquets and racquet frames and baseball bats; balls of all kinds for use in sports, games or athletics, n.o.p.

511b Fishing rods.

512 Picture frames and photograph frames, of any material.

514 Coffins and caskets, and metal parts thereof.

515 Show-cases, of all kinds, and metal parts thereof.

518 Billiard tables, with or without pockets, and bagatelle and other game tables or boards, cues, balls, cue-racks and cue-tips.

519 House, office, cabinet or store furniture of wood, iron or other material, and parts thereof, not to include forgings, castings, and stampings of metal, in the rough.

Ex. 532 Clothing and wearing apparel, wholly or partially manufactured, composed wholly of cotton, n.o.p.

Ex. 532, Ex 548, Ex. 555 Articles made from woven fabrics and textile manufactures, wholly or partially manufactured, composed wholly or in part of cotton, flax, wool or other textile fibres (except silk and artificial silk or other synthetic fibres), as specified, namely: sheets, blankets, quilts, counterpanes, bedspreads, comforters and other bed coverings; hassocks, pillows, cushions, including pincushions filled or not, pillow-cases, cushion covers and similar articles; tablecloths, napkins, tray cloths, dresser scarves, doilies and similar articles; diapers; towels, wash cloths, bath mats, bathroom mats, seat covers, curtains, drapes, window runners, decorative panels and similar articles; automobile rugs, steamer rugs and similar rugs or coverings; canopies, awnings and tents; removable coverings for automobile and furniture upholstery; textile manufactures composed in part of embroideries or lace. flax or other vegetable fibres.

532a, Ex. 548 Handkerchiefs of cotton, flax or other vegetable fibres.

Ex. 548 Clothing and wearing apparel, wholly or partially manufactured, composed wholly or in part of vegetable fibres but not containing wool, n.o.p.

Ex. 555 Clothing and wearing apparel, wholly or partially manufactured, composed wholly or in part of wool or similar animal fibres, but of which the component of chief value is not silk nor artificial silk, n.o.p.

560 Woven fabrics wholly or in chief part by weight of silk in the gum, not degummed nor bleached, not less than twenty inches in width, weighing not more than seven pounds for each hundred yards thereof, imported for the purpose of being degummed, dyed and finished in Canada.

560a Woven fabrics wholly or in part of silk, not to contain wool, not including fabrics in chief part by weight of artificial silk, n.o.p.

560b Woven fabrics, wholly of silk, twenty-six inches in width, or less, n.o.p.

560d Woven fabrics with cut pile, generally known as velvets and plushes, with pile wholly of silk or artificial silk, but not containing wool, exceeding twenty-four inches in width.

560e Woven fabrics with cut pile, generally known as velvets and plushes, with pile wholly of silk or artificial silk, but not containing wool, twenty-four inches in width or less, n.o.p.

562 Woven fabrics not exceeding twelve inches in width generally known as "ribbons", whether with cut pile or not, wholly or in part of silk but not containing wool.

564 Woven fabrics, of a kind not made in Canada, wholly, or in chief part, by weight, of silk or artificial silk, or both, imported in the web in lengths of not less than five yards each by manufacturers of neckties, scarves, or mufflers, for use exclusively in the manufacture of such articles in their own factories.

565 Embroideries, lace, braids, cords, chenille, gimp, fringes and tassels, whether containing tinsel or not, nets, nettings, and bobinet, n.o.p.

567 Clothing, wearing apparel and articles, made from woven fabrics and all textile manufactures, wholly or partially manufactured, n.o.p., of which silk is the component of chief value.

567a Clothing, wearing apparel and articles, made from woven fabrics and all textile manufactures, wholly or partially manufactured, n.o.p., of which the component of chief value is artificial silk or similar synthetic fibres produced by chemical processes.

568 Knitted garments, knitted underwear and knitted goods, n.o.p.

568a Socks and stockings:
(i) Of Wool.
(ii) N.o.p.

568b Gloves and mitts of all kinds, n.o.p.

568c Women's dress gloves of kid, elbow length.

Ex. 569(i) Hats of fur felt or of wool-and-fur felt.

Ex. 569(ii) Hats of wool felt.

Ex. 569(v) Hats, n.o.p. (but not to include distinctive head coverings for use in public services).

569a(i) Berets of wool, knitted and fulled.

569a(ii) Caps, bonnets and berets, n.o.p.

569d Woven fabrics, not exceeding three inches in width, in lengths of not less than eighteen yards of a class or kind not made in Canada, generally known as "single, double or four shot corded ribbon", imported by manufacturers for use exclusively in their own factories in making the bands on hats or in binding the edge of the hat brim.

578 Regalia, badges and belts of all kinds, n.o.p.

597 Pianofortes and organs.

Ex. 597a Musical instruments of all kinds, n.o.p.; phonographs, graphaphones and gramophones, n.o.p., (but not including cylinders and records therefor).

Ex. 598 Brass band instruments, n.o.p.

598a Brass band instruments, of a class or kind not made in Canada; bagpipes and complete parts thereof.

603 Fur skins wholly or partially dressed, n.o.p.

Ex. 604 Patent, japanned or enamelled leather and finished upholstery leather.

605a Genuine pig leathers and genuine Morocco leathers; so-called roller leathers.

611b Leather garments, lined or unlined.

622 Trunks, valises, hat boxes, carpet bags, and baskets of all kinds, n.o.p.

623 Musical instrument cases and fancy cases or boxes of all kinds, portfolios and fancy writing desks, satchels, reticules, card cases, purses, pocket-books, fly books and parts thereof.

624 Bead ornaments, and ornaments of alabaster, spar, amber, terra cotta or composition; fans of all kinds; statues and statuettes of any material, n.o.p.

624a (i) Dolls; toys of all kinds, n.o.p.
(ii) Mechanical toys of metal.
(iii) Juvenile construction sets of metal, consisting of various stampings, punched, and connections therefor; parts of the foregoing.

624b Statues and statuettes of porcelain or earthenware.

625 Caps, hats, muffs, tippets, capes, coats and cloaks of fur, and other manufactures of fur, n.o.p.

629 Umbrellas, parasols and sunshades of all kinds and materials.

634 Feathers and manufactures of feathers, n.o.p.; artificial feathers, fruits grains, leaves and flowers suitable for ornamenting hats.

634 (ii) Materials, when imported by manufacturers of artificial feathers, fruits, grains, leaves and flowers, for use exclusively in the manufacture of such articles, in their own factories.

647 Jewellery of any material, for the adornment of the person, n.o.p.

648 Precious stones and imitations thereof, not mounted or set; and pearls and imitations thereof, pierced, split, strung or not, but not set or mounted.

648a Diamonds, unset.

652 Toilet or dressing combs, n.o.p.; fancy combs, not being jewellery.

653 Brushes of all kinds.

655 Pens, penholders and rulers, of all kinds.

Ex. 655a Lead pencils.

656 Tobacco pipes of all kinds, pipe mounts, cigar and cigarette cases, cigar and cigarette holders and cases for the same, smokers' sets and cases therefor, and tobacco pouches.

665 Torpedoes, fire-crackers and fire-works of all kinds.

Ex. 695a Paintings in oil or water colours and pastels, valued at not less than twenty dollars each.

Ex. 711, Ex. 362c, Ex. 427, Ex. 446a, et al Goods enumerated hereafter, not including goods entitled to entry under Tariff Items 690a, 700, 700a, 702, 703(a), 704, 705, 706, 707, 708 and 709, namely:

Soda fountains; bars; ice-cream cabinets and beverage cabinets; beverage dispensing and mixing equipment; gasoline pumps;

Punch boards and pin-ball games; vending machines, games, amusement devices, phonographs, radios, musical instruments, scales, parking meters, locks and lockers, coin-, disc- or token-operated;

Cigarette or cigar lighters (but not to include lighters provided for in Tariff Item 438(c);

Air-conditioning units and apparatus designed for household or office use;

Electric mixers, ironers and dish-washers, designed for household use;

Cases, boxes, bowls, baskets, bottles, dishes and trays adapted for personal, household or office use, or for the packaging of goods for retail sale, of which the component of chief value is copper, brass, bronze or electro-plated metal, not including industrial containers unsuitable for retail sale;

Ash trays and receivers; desk sets and bases or holders for blotters, pens or pencils; book-ends; paper weights and paper knives; andirons, screens, tongs and other furnishings for fireplaces; door knockers; Christmas tree decorations of all kinds, including lights and fittings therefor; vases and jardinieres;

Precious and semi-precious stones, including pearls, and all imitations or simulations thereof; articles composed wholly or in part of precious or semi-precious stones and imitations or simulations thereof.

PART TWO

19 Cocoa shells and nibs.

20a Butter produced from the cocoa bean.

77a Cocoa beans, not roasted, crushed or ground.

109a Peanuts, green, in the shell or not further processed than shelled.

142 Tobacco, unmanufactured, for excise purposes under conditions of the Excise Act, subject to such regulations as may be prescribed by the Minister:
(a) Of the type commonly known as Turkish:
(i) Unstemmed.
(ii) Stemmed.
(b) N.o.p.:
(i) Unstemmed.
(ii) Stemmed.

267 Crude petroleum not subjected to any other process than natural weathering and removal of foreign matter and water, when imported by oil refiners to be refined in their own factories:
(i) .8155 specific gravity (42.0 A.P.I.) or heavier at 60 degrees Fahrenheit.
(ii) Lighter than .8155 specific gravity (42.0 A.P.I.) at 60 degrees Fahrenheit.

267a Crude petroleum, n.o.p.

267b Petroleum tops; blends of petroleum tops or petroleum products with crude petroleum; all the foregoing .7249 specific gravity (63.7 A.P.I.) or heavier, at 60 degrees Fahrenheit, when imported by oil refiners to be refined in their own factories.

268 Natural casinghead, compression or absorption gasoline, lighter than .6690

specific gravity (80.0 A.P.I.) at 60 degrees Fahrenheit, when imported by refiners of crude petroleum for blending with gasoline wholly produced in Canada.

269 Products of petroleum, n.o.p.:
(i) Lighter than .8236 specific gravity 40.3 A.P.I.) at 60 degrees Fahrenheit.
(ii) .8236 specific gravity (40.3 A.P.I.) or heavier at 60 degrees Fahrenheit.

269a Petroleum oil known as engine distillate .8017 specific gravity (45.0 A.P.I.) or heavier at 60 degrees Fahrenheit.

271 Lubricating oils composed wholly or in part of petroleum:
(a) Valued at less than 25 cents per gallon.
(b) N.o.p.

272a Petroleum greases and lubricating greases, n.o.p.

Ex. 438a Automobiles and motor vehicles of all kinds, n.o.p., (but not to include passenger automobiles); electric trackless trolley buses; chassis for automobiles and motor vehicles of all kinds.

Ex. 500 Railway ties.

Ex. 503 Planks, boards, clapboards, laths, plain pickets and other timber or lumber of hardwood, not further manufactured than sawn or split, whether creosoted, vulcanized, or treated by any other preserving process, or not.

Ex. 504 Planks, boards and other lumber of hardwood, sawn, split or cut, and dressed on one side only, but not further manufactured.

Ex. 505 Planks, boards, deals and other lumber of hardwood, not further manufactured than planed, dressed jointed, tongued or grooved, n.o.p.

505a Hardwood flooring, tongued and/or grooved, or jointed, viz.: beech, birch, maple and oak.

507 Single-ply, sliced or rotary-cut veneers of rosewood, mahogany or Spanish cedar, not over five-sixteenths of an inch in thickness, not taped nor jointed.

507a Single-ply, sliced or rotary-cut veneers of wood, n.o.p., not over five-sixteenths of an inch in thickness, not taped nor jointed.

507b Veneers of wood of any kind, not over five-sixteenths of an inch in thickness, taped or jointed.

507c Plywood made of two or more layers of veneer or lumber of wood, glued or cemented together, but not further manufactured.

507d Veneers, viz.: Australian blackwood, walnut, silky oak, silkwood, blackbean, maple, Tasmanian myrtle, and eucalyptii, single-ply and not over three thirty-seconds of an inch in thickness.

507e Plywood made of two or more layers of wood glued or cemented together and faced with metal on one or both sides.

Ex. 557 Silk cocoons, raw silk, rags and waste of silk (but not to include material of artificial silk or similar synthetic fibres).

Ex. 557a Waste portions of unused fabrics or used garments, wholly of silk (but not to include material of artificial silk or similar synthetic fibres).

Ex. 557b Garnetted material wholly of silk; silk filaments or loose fibres not more advanced than sliver; waste portions of unused silk fabrics, n.o.p. (but not to include artificial silk or similar synthetic fibres).

558 Yarns and warps wholly of thrown silk, in the gum, n.o.p.

558a Rovings, yarns and warps wholly of spun silk, generally known as schappe and bourette, not more advanced than singles, n.o.p.

558c (i) Rovings, yarns and warps, wholly or in part of silk, n.o.p., including threads, cords or twist for sewing, embroidering or other purposes.
(ii) Silk yarns wholly or partially covered with metallic strip, one pound of which shall contain not less than 10,000 yards.

558e Yarns and warps, wholly of thrown silk in the gum, rovings, yarns and warps, wholly of spun silk, not coloured, imported by manufacturers for use exclusively in their own factories for knitting underwear, for weaving, or for the manufacture of silk thread.

600 Fur tails, in the raw state.

601 Fur skins of all kinds, not dressed in any manner.

602 Astrakhan or Russian hare skins, China goat plates or rugs, and China goat skins, wholly or partially dressed, but not dyed.

IMPORT PERMITS REGULATIONS.

1. Applications for permits for the importation of goods subject to permit requirements under the War Exchange Conservation Act, 1940, shall be in the form approved by the Minister of National Revenue, and supplies of forms may be obtained from the Department of National Revenue, Ottawa, or from any Collector of Customs.

2. The original of each import permit must be presented to the Collector of Customs at the port at which the goods are held for Customs entry.

3. Import permits shall not be transferable and shall be subject to revocation without notice, if the importation authorized by the permit becomes illegal before the goods arrive in Canada. Permits shall not be valid for more than six months from the date of issuance.

4. No alterations may be made except by the Department or by Collectors of Customs acting under specific instructions of the Department in any import permit which has been issued. Any other alteration, correction, addition, erasure, or deletion in an import permit will render the permit invalid. Import permits shall be revoked without notice if found to

have been issued on incorrect or unreliable information, or in the event of failure to comply with or upon violation of any provision of the Customs Act, or any regulation established thereunder, or any other law.

5. Import permits which have been revoked or which have expired must be returned immediately to the Department.

6. An import permit will not be required for goods passing in transit in bond through Canadian territory to a foreign country.

7. An import permit will be required for articles which have been returned to Canada after having been temporarily exported for repairs, and also for articles imported into Canada temporarily for further manufacture, repairs, test or adjustment, or for any other temporary purposes.

8. Import permits will not be required in respect of occasional or incidental shipments of less than $5.00 in value.

9. Import permits will not be required in respect of wearing apparel, articles of personal adornment, toilet articles and similar personal effects of persons arriving in Canada, but this provision shall include only such articles as actually accompany and are in the use of and as are necessary and appropriate for the wear and use of such persons for the immediate purpose of the journey and present comfort and convenience, and shall not be held to apply to merchandise or articles intended for other persons or for sale.

Models for Designing and Copying Purposes. Until otherwise advised and subject to regulations, articles subject to the provisions of the War Exchange Conservation Act, 1940, which are brought to Canada temporarily solely for designing or copying purposes, may be admitted for six months under General Permit No. G21, which permit number is to be shown on all relative documents.

REGULATIONS

Manufacturers desiring to take advantage of this privilege shall make application to the Collector of Customs concerned, in the following form:

"The .....
(description of the article covered by this application)
are brought to Canada for use solely for designing and/or copying purposes in factory located at .....
(name of place)
and will be duly exported from Canada within six months from the date of this application.

....."
(Signature)
W.M. 34, Sup. 2.

ASSISTANCE OF EXPORTS. The Governor in Council, in order to increase Canada's supply of foreign exchange, may, on the recommendation of the Minister of Finance, enter into agreements with individuals, partnerships or corporations to grant assistance by way of special tax credits and/or special allowances for depreciation or depletion under the Income War Tax Act and the Excess Profits Tax Act, if, in the opinion of the Governor in Council, such assistance is necessary in order that an expansion of the exports of any individual, partnership or corporation receiving such assistance may take place.

Customs, War Exchange Tax and Excise Tax

Customs

CHANGES BY ORDER IN COUNCIL, ETC.

Ascorbic Acid, now being made in Canada, is dutiable under item **711.**

Aeroplane Parts and Equipment. Tariff Items 440m (ii) is cancelled, and replaced by the following:

832 Direct or inertia starters with or without related operating gear and parts thereof; generators; voltage control boxes; batteries; de-icing and anti-icing equipment and parts thereof, not including parts of rubber; vacuum pumps with related operating gear and parts thereof; landing and navigation lights; propellers; hydraulic jacks and pumps and parts thereof; aircraft wheels; aircraft brakes with related operating gear; aircraft tires and tubes; oil coolers; fuel pressure warning devices; exhaust gas analysers; pressure fire extinguishers; primer pumps; instruments excepting fuel contents gauges; bolts, nuts, cocks, turnbuckles, clevis and pins, swaged wires and tie rods; bars, tubes, extrusions and forgings of aluminum, aluminum alloys and magnesium alloys; steel tubing; all of the foregoing when of types and sizes not made in Canada and imported for use exclusively in the manufacture of the goods enumerated in tariff item 440 l, under such regulations as the Minister may prescribe, provided that not less than sixty per centum of the factory cost of production of the aircraft is incurred in the British Empire.

Free; Free; Free; 27½.
Memo. D. 47, T.C. 32.

Methyl Alcohol. (new tariff item).

715 Methyl alcohol having a specific gravity not greater than 0.7994 at 60° F/60° F. when imported by manufacturers of vinyl resins for use exclusively in the manufacture of such resins in their own factories:

Free; Free; Free; Free.

and exempt from the additional duty of $3.00 per proof gallon provided for in chapter two of the statutes of 1939 (second session). *Memo. D. 47, T.C. 31.*

Methyl Ethyl Ketone for Manufacturers. (New tariff item).

833 Methyl ethyl ketone imported by Canadian manufacturers under such regulations as the Minister may prescribe, for use exclusively as a solvent for polyvinyl chloride:

Free; Free; Free; 25.

Memo. D. 47, T.C. 33.

Soya Bean Oil.

831 Soya bean oil for use in canning fish.

Free; Free; Free; Free.

Memo. D. 47, T.C. 34.

United Kingdom Purchase Tax is disregarded in estimating value for duty of imports, and in estimating fair market value for special duty. *A.B. Misc. 34.* (Note this under "Valuation for Duty", p. 579).

New Zealand Trade Agreement. The New Zealand Trade Agreement, 1932, has been extended until 30th September, 1940.

PROHIBITED GOODS.

Cigarette paper in spools or bobbins are prohibited importation or sale to others than manufacturers licensed to make cigarette papers or cigarette paper tubes under the Special War Revenue Act. *Memo. W.M. 33.*

VALUES FIXED FOR DUTY (see page 602).

A.B. Misc. 21. Bedspreads and counterpanes of artificial silk and cotton not entitled to entry under Brit. Pref. or lower tariff. 48c lb. Canadian funds, f.o.b. point of production.

(Replace on p. 603.)

A.B. Misc. 31. Manufactures of wool, of artificial silk, or similar synthetic fibres and/or of silk from China to be admitted only at appraiser's valuation.

A.B. Misc. 32. Manufactures of wool, from Japan to be admitted only at appraiser's valuation.

A.B. Misc. 33. Slide fasteners from Japan and China. For minimum values, write to Commissioner of Customs for Bulletin.

A.B. Misc. 29. Cotton fabrics and manufactures thereof from China, to be admitted only at appraiser's valuation.

A.B. Misc. 30. Artificial silk fabrics and manufactures thereof, from Japan, to be admitted only at appraiser's valuation.

CUSTOMS CHANGES UNDER WAR EXCHANGE CONSERVATION ACT

Goods enumerated and described in Schedule Two (following), the produce or manufacture of the United Kingdom, when imported into Canada in a manner entitling them to entry under the British Preferential Tariff of Canada, shall be exempt from the rates of duty set out in Schedule A to the Customs Tariff and shall, in lieu thereof, be subject to the rates of duty set out in Schedule Two.

This shall apply to all goods enumerated and described in Schedule Two imported or taken out of warehouse for consumption on or after the 2nd December, 1940, and to goods previously imported for which no entry for consumption was made before that date.

SCHEDULE TWO

105d Jellies, jams, marmalades, preserves, fruit butters and condensed mince meats, per lb. .....

Free; 3¾c; 3¾c; 5c.

220 All medicinal, chemical and pharmaceutical preparations, compounded of more than one substance, including patent and proprietary preparations, tinctures, pills, powders, troches, lozenges, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences and oils, n.o.p.:

(a) When dry .....

10; 20; 25; 25.

(b) Liquid when containing not more than 2½% of proof spirit .....

10; 27½; 40; 40.

(c) All others .....

60; 60; 60; 60.

228 Soap powders, powdered soap, mineral soap, and soap, n.o.p. .....

10; —; 32½; 32½.

(M.F.N.: Above, not incl. toilet soap, 25%.)

281b Firebrick, n.o.p. .....

Free; 15; 15; 22½.

Ex. 284 Earthenware tiles, n.o.p. .....

15; 30; 32½; 35.

288 Stoneware and Rockingham ware and earthenware, n.o.p. .....

10; 35; 35; 35.

429 Cutlery of iron or steel, plated or not:

(b) Table knives and table forks .....

10; 30; 30; 35.

(e) Spoons .....

10; 30; 30; 35.

439 Bicycles and tricycles, n.o.p. .....

15; 27½; 27½; 30.

439a Articles, of iron or steel, wholly or in part of nickel or electroplated, when imported by manufacturers of bicycles or tricycles for use exclusively in the manufacture of bicycles or tricycles, in their own factories, under regulations prescribed by the Minister .....

10; 27½; 27½; 30.

445f Electric dynamos or generators and transformers, and complete parts thereof, n.o.p. .....

10; 25; 33⅓; 37½.

445g Electric motors, and complete parts thereof, n.o.p. .....

10; 25; 33⅓; 37½.

445k Electric apparatus and complete parts thereof, n.o.p. .....
10; 25; 25; 30.

451b Pins manufactured from wire of any metal, n.o.p. .....
10; 27½; 27½; 30.

519 House, office, cabinet or store furniture of wood, iron or other material, and parts thereof, not to include forgings, castings, and stampings of metal, in the rough .....
Free; 37½; 37½; 45.
(See p. 505)

520b Garnetted material wholly of cotton, obtained by disintegrating yarns or fabrics, prepared for use; cotton wiping rags and wiping waste; waste portions of unused fabrics, machine-cleaned waste, wholly of cotton, n.o.p., not to include remnants nor mill ends .....
Free; 10; 10; 12½.

521 Carded sliver wholly of cotton, not bleached, coloured nor impregnated; cotton fibres, bleached or coloured, n.o.p. .....
Free; 10; 10; 12½.

522 Rovings, yarns and warps wholly of cotton, not more advanced than singles, n.o.p. .....
Free; 15; 15; 22½.

522a Rovings, yarns and warps wholly of cotton, not more advanced than singles, when imported by manufacturers of knitted goods, to be used in their own factories in the manufacture of knitted goods
Free; 15; 15; 22½.

522b Yarns, wholly of cotton, coarser than number forty but exceeding number twenty, not more advanced than singles, when imported by manufacturers for use exclusively in their own factories in the manufacturing of cotton sewing thread and crochet, knitting, darning and embroidery cottons .....
Free; 15; 15; 20.

522c Rovings, yarns and warps wholly of cotton, including threads, cords and twines generally used for sewing, stitching, packaging and other purposes, n.o.p.; cotton yarns, wholly or partially covered with metallic strip, generally known as tinsel thread .....
Free; (See p. 506) **—; 22½; 25.**

522e Cotton sewing thread yarn and crochet, knitting, darning and embroidery yarn, in hanks, when imported by manufacturers for use exclusively in their own factories in the manufacturing or spooling of cotton sewing thread and crochet, knitting, darning and embroidery cottons .....
Free; 12½; 15; 20.

523 Woven fabrics, wholly of cotton, not bleached, mercerized nor coloured, n.o.p., and seamless cotton bags .....
Free; (See p. 506) **—; 20; 25.**

523a Woven fabrics, wholly of cotton, bleached or mercerized, not coloured, n.o.p.
Free; 20; 22½; 27½.

523b Woven fabrics, wholly of cotton, printed, dyed or coloured, n.o.p. .....
Free; (see p. 506)**; 27½; 32½.**

523e Woven fabrics wholly of cotton with cut pile, n.o.p. .....
Free; 27½; 27½; 32½.

523i Filter cloth, wholly of cotton, with cut pile, in the web or made up, imported for use exclusively in mining and metallurgical operations .....
Free; 30; 30; 35.

523j Shadow cretonnes, wholly of cotton, with printed warp and plain weft .....
Free; 27½; 27½; 32½.

523k Gabardines, wholly of cotton, with not less than 280 ends and picks of ply yarn per square inch .....
Free; 27½; 27½; 32½.

523l Woven fabrics, wholly of cotton, composed of yarns of counts of not less than 80 and not more than 99, including all such fabrics in which the average count of the warp and weft yarns is not less than 80 and not more than 99. (Brit. Pref. only) .....
Free; —; —; —.

524a Fabrics with cut weft pile, wholly of cotton and artificial silk (Brit. Pref. only)
Free; —; —; —.

529 Embroideries, lace, nets, nettings, bobinet, n.o.p., fringes and tassels, wholly of cotton .....
Free; 27½; 27½; 30.

529a Lace and embroideries, wholly of cotton, not coloured, when imported for use exclusively by manufacturers in the manufacture of clothing, in their own factories
Free; 12½; 12; 20.

530 Lace and embroideries, wholly of cotton, coloured, when imported for use exclusively by manufacturers in the manufacture of clothing, in their own factories .....
Free; 17½; 17½; 30.

531 Knitted fabric wholly of cotton, in the web, imported by manufacturers of rubber boots and shoes for use exclusively in the manufacture of such articles in their own factories .....
Free; 20; 20; 25.

532 Clothing, wearing apparel and articles made from woven fabrics, and all textile manufactures, wholly or partially manufactured, composed wholly of cotton, n.o.p.; fabrics wholly of cotton, coated or impregnated, n.o.p. .....
Free; 30; 30; 35.
(See p. 508)

532a Handkerchiefs, wholly of cotton .....
Free; 30; 30; 35.

532b Woven fabric, wholly of cotton, for covering books .....
Free; 30; 30; 35.

533 Sails for boats and ships .....
Free; 22½; 22½; 25.

Ex. 536 Batts, batting and wadding of cotton, n.o.p. .....
Free; 22½; 22½; 25.

548 Clothing, wearing apparel and articles, made from woven fabrics, and all textile manufactures, wholly or partially manufactured, composed wholly or in part of vegetable fibres but not containing wool, n.o.p.; fabrics coated or impregnated, composed wholly or in part of vegetable fibres but not containing silk, artificial silk nor wool, n.o.p. .....
Free; 30; 30; 35.

Ex. 553 Blankets wholly of cotton, artificial silk, or cotton and artificial silk, but not containing silk or wool .....
Free; 30; 30; 35.
(See p. 511)

558b Rovings, yarns and warps wholly of artificial silk or similar synthetic fibres, produced by chemical processes, not more advanced than singles, not coloured, with not more than seven turns to the inch, under such regulations as the Minister may prescribe:
(a) Produced from cellulose acetate .....
Free; 30; 30; 35.
(b) N.o.p. .....
Free; 30; 30; 35.

558d Rovings, yarns and warps wholly or in part of artificial silk or similar synthetic fibres produced by chemical processes, n.o.p., including threads, cords or twist for sewing, embroidering or other purposes, not to contain silk; artificial silk yarns wholly or partially covered with metallic strip, one pound of which shall contain not less than 10,000 yards; under such regulations as the Minister may prescribe:
(a) Produced wholly from cellulose acetate .....
Free; 30; 30; 35.
(b) N.o.p. .....
Free; 30; 30; 35.

Ex. 560d Woven fabrics with cut pile, generally known as velvets and plushes, with pile wholly of artificial silk, but not containing silk or wool, exceeding twenty-four inches in width .....
Free; 32½; 32½; 35.

Ex. 560e Woven fabrics with cut pile, generally known as velvets and plushes, with pile wholly of artificial silk, but not containing silk or wool, twenty-four inches in width or less, n.o.p. .....
Free; 32½; 32½; 35.

561 Woven fabrics wholly or in part of artificial silk or similar synthetic fibres, produced by chemical processes, not to contain wool, not including fabrics in chief part by weight of silk, n.o.p. .....
Free; 40; 40; 45.

561a Fabrics, coated or impregnated, n.o.p.:
(ii) Composed wholly or in part of artificial silk or similar synthetic fibres produced by chemical processes but not containing silk .....
Free; 40; 40; 50.

562a Woven fabrics not exceeding twelve inches in width, generally known as "ribbons", whether with cut pile or not, wholly or in part of artificial silk or similar synthetic fibres produced by chemical processes, but not containing silk nor wool .....
Free; 32½; 32½; 35.

Ex. 564 Woven fabrics, of a kind not made in Canada, wholly, or in chief part, by weight, of artificial silk, imported in the web in lengths of not less than five yards each by manufacturers of neckties, scarves, or mufflers, for use exclusively in the manufacture of such articles in their own factories .....
Free; 20; 20; 20.

Ex. 565 Embroideries, lace, braids, cords, chenille, gimp, fringes and tassels, whether containing tinsel or not, nets, nettings and bobinet, of artificial silk or similar synthetic fibres .....
Free; 32½; 32½; 35.

567a Clothing, wearing apparel and articles, made from woven fabrics and all textile manufactures, wholly or partially manufactured, n.o.p., of which the component of chief value is artificial silk or similar synthetic fibres produced by chemical processes .....
Free; 35; 35; 50.
(See p. 514)

Ex. 568 Knitted garments, knitted underwear and knitted goods, wholly of cotton, artificial silk, or cotton and artificial silk or cotton and artificial silk .....
Free; 35; 35; 45.

Ex. 568a Socks and stockings:
(ii) n.o.p. .....
Free; 20; 32½; 35.

568b Gloves and mitts of all kinds, n.o.p.....
Free; 25; 25; 45.

572 Oriental and imitation Oriental rugs or carpets and carpeting, carpets and rugs, n.o.p. .....
25; 30; 35; 40.

573 Enamelled carriage, floor, shelf and table oilcloth, linoleum, and cork matting or carpets .....
10; 30; 32½; 35.

588 Coal, n.o.p., including screenings and coal dust of all kinds, per ton .....
Free; 75c; 75c; 75c.

War Exchange Tax

WAR EXCHANGE TAX ON PERIODICALS AND ADVERTISING MATTER.

Prepayment by Customs Revenue Stamps. The following applies to matter not admissable under the British Preferential Tariff or under trade agreements between Canada and other British countries:

(a) On periodicals including newspapers, covered by tariff items 184, 184a, 184b, 184c, 184d, and by tariff item Ex. 169 et al. of the Canada-United States Trade Agreement.

(b) On advertising matter covered by tariff item 178 (ii) and by tariff item Ex. 178 and Ex. 178a of the Canada-United States Trade Agreement.

1. Customs Revenue stamps for prepayment of War Exchange Tax on such periodicals and advertising matter (at 10 per cent. of value in Canadian funds at the current rate of exchange as established by the Foreign Exchange Control Board) may be obtained in denominations of one-quarter cent, one-half cent, one cent, two cents, five cents, and ten cents on application to the Commissioner of Customs, Ottawa. The remittance accompanying application to be made payable to the Receiver General of Canada, and by certified cheque or express money order, payable in U.S. dollars. Remittances in Canadian dollars will only be accepted by cheque drawn on a Canadian bank where remitter has a resident account by permission of the Foreign Exchange Control Board.

2. Customs Revenue stamps are not redeemable.

3. Customs Revenue stamps to the nearest amount of the War Exchange Tax payable are to be affixed on each piece of mail matter, in accordance with the postal regulations of the country of despatch; e.g., in the U.S. on reverse side.

4. Mail matter bearing Customs Revenue stamps shall not be delivered to the addressee until it has been examined and marked by the Customs Officer.

Note: In order to facilitate delivery publishers should indicate the name of the publication on the wrapper. Publishers should write to Commissioner of Customs, Ottawa, for Memo. D. 111 Rev.

Exemptions. The following publications are exempt from payment of War Exchange Tax.

(a) Periodicals including newspapers maintained by and in the interest of religious, educational, scientific, philanthropic, agricultural, labour, or fraternal organizations or associations, not organized for profit and none of the net income of which inures to the benefit of any private individual, which are published at regular intervals not less frequently than four times a year and bearing dates of issue and primarily for distribution to individual members, and which do not contain advertising matter in excess of five per cent. of total space, or, if containing such excess advertising matter are entered for mailing in the country of origin under postal laws, if any, providing for the mailing of such periodicals but not including publications sold by agents, subscription agencies or other dealers.

(b) Transactions and/or proceedings of meeting of the above mentioned organizations or associations, and membership directories, when received without charge by Canadian members of the organizations or associations.

No periodical publication shall be admitted under (a) of the above ruling until a sample copy and essential particulars have been submitted to the Department and the publication officially ruled thereunder.

For list of publications thus exempt, or for a list of those for which the tax has been paid by the publisher direct to the Department, write to the Commissioner of Customs for Supplements to Memo. D. 50 T.D. & R. 18.

Excise Taxes

The following changes made under the Special War Revenue Act are effective on December 2nd, 1940.

Automobiles (The following taxes replace those given on page 591 of the 1940 Heaton's Handbook).

Automobiles adapted or adaptable for passenger use, with seating capacity for not more than ten persons each, valued at $900 or less, 20%; over $900 but not more than $1,200, 20% on $900 plus 40% on the amount in excess of $900; over $1,200, 20% on $900 plus 40% on $300 plus 80% on the amount in excess of $1,200.

Cameras; Radio Broadcast Receiving Sets and Tubes; Phonographs are now taxed 25%.

(The tax of 10% on the above articles shown on page 591 of the 1940 Heaton's Handbook is thus replaced).

Fixtures, electric or gas light, and lamps and shades, globes and reflectors therefor 25%

Food Choppers and Grinders, electric, household 25%

Irons and Ironers, electric, household.. 25%

Washing Machines, electric, household 25%

Garbage Disposal Units, electric, household 25%

Floor Waxers and Polishers, electric, household 25%

Vacuum Cleaners, electric, and attachments 25%

Stoves, Ranges and Heaters, electric or gas, household 25%

Water Heaters, electric or gas, household 25%

Refrigerators, electric or gas, household 25%

Electrical Appliances: grills, waffle irons, hot plates, roasters, kettles, chafing dishes, food and drink mixers and juice extractors, coffee makers, toasters of all kinds, portable humidifiers, curling irons, tongs, hair dryers, permanent waving machines, razors and shavers 25%

Slot Machines, coin or disc operated .. 25%

Vending Machines 25%

Games, coin or disc operated 25%

Provincial Taxation

ONTARIO INCOME TAX

The 1940 edition of Heaton's Handbook shows Ontario's income tax on individuals as "½ of the Dominion Income Tax". Changes in the Dominion Income Tax renders this obsolete. The following rates apply to the amount remaining of net income (as ascertained for purposes of the Dominion Income Tax) after deduction of the Dominion Tax itself:

Taxable income	Pays	All or any part of next	Pays
$ 1,000	$ 15	$ 1,000	2%
2,000	35	1,000	2½%
3,000	60	1,000	3%
4,000	90	1,000	3½%
5,000	125	1,000	4%
6,000	165	1,000	4½%
7,000	210	1,000	5%
8,000	260	1,000	5½%
9,000	315	1,000	6%
10,000	375	1,000	6½%
11,000	440	1,000	7%
12,000	510	1,000	7½%
13,000	585	1,000	8%
14,000	665	1,000	8½%
15,000	750	1,000	9%
16,000	840	1,000	9½%
17,000	935	1,000	10%
18,000	1,035	1,000	10½%
19,000	1,140	1,000	11%
20,000	1,250	5,000	11½%
25,000	1,825	5,000	12%
30,000	2,425	5,000	12½%
35,000	3,050	5,000	13%
40,000	3,700	5,000	13½%
45,000	4,375	5,000	14%
50,000	5,075	5,000	14½%
55,000	5,800	5,000	15%
60,000	6,550	5,000	15½%
65,000	7,325	5,000	16%
70,000	8,125	5,000	16½%
75,000	8,950	5,000	17%
80,000	9,800	5,000	17½%
85,000	10,675	5,000	18%
90,000	11,575	5,000	18½%
95,000	12,500	5,000	19%
100,000	13,450	10,000	19½%
110,000	15,400	10,000	20%
120,000	17,400	10,000	20½%
130,000	19,450	10,000	21%
140 000	21,550	10,000	21½%
150,000	23,700	25,000	22%
175,000	29,200	25,000	22½%
200,000	34,825	25,000	23%
225,000	40,575	25,000	23½%
250,000	46,450	25,000	24%
275,000	52,450	25,000	24½%
300 000	58,575	25,000	25%
325,000	64,825	25,000	25½%
350,000	71,200	25,000	26%
375,000	77,700	25,000	26½%
400,000	84,325	50,000	27%
450,000	97,825	50,000	27½%
500,000	111,575	amount	28%

QUEBEC INCOME TAX

Erratum—Page 87. An annual income tax of 15% of Dominion Income Tax is imposed on all persons.

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SUPPLEMENT TO
HEATON'S HANDBOOK, 1948

RESTRICTION OF IMPORTS

AMENDMENT TO FOREIGN EXCHANGE CONTROL REGULATIONS

REGULATION 43 is revoked and the following is substituted for it:

Reg. 43 (1) Subject to subsecs. 2 and 3 and to Sec. 43a, Canadian currency or any foreign currency is hereby designated as the currency

(a) in which payment for the import of any goods into Canada may be made, or

(b) which a resident may pay to a non-resident for goods which are to be imported into Canada.

(2) Where a resident purchases from a resident of a sterling area country, goods to be imported into Canada, the only currency hereby designated as payable in connection with such a transaction is

(a) sterling, or

(b) where payment is to be made to a resident of a special arrangement country, Canadian currency.

(3) Where a resident purchases from a non-resident goods to be exported to a special arrangement country, the following currencies are designated as not payable in connection therewith:

(a) U.S. dollars, and

(b) where payment is to be made to a resident of a U.S. dollar area country, Canadian currency, except where the goods have been or are to be

(c) processed in Canada, or

(b) sold on terms providing for payment to a Canadian resident in U.S. dollars.

(4) For the purposes of this section, "sterling area country" means the U.K., the British Dominions and any other part of His Majesty's Dominions excluding Canada and Newfoundland, territories in respect of which a mandate has been accepted by His Majesty and is exercised by His Majesty's Government in the U.K. or in any Dominion, British Protectorate or protected States, Iraq, Transjordan, Iceland, and the Faroe Islands.

R. 43A. (1) The designation of currencies made by subsections one and two of Sec. 43 does not apply in respect of

(a) payment for the import into Canada of goods listed in Appendices VII and VIII and of goods and equipment of the classes described in Appendix IX, or

(b) the purchase or agreement to purchase by a resident from a non-resident of goods listed in Appendices VII and VIII and goods and equipment of the classes described in Appendix IX, that are to be imported into Canada, and any designation of a currency as payable for those purposes heretofore made is hereby revoked.

R 43B. No permit shall be granted for the import of goods listed in Appendix VII unless the goods have been shipped and are in transit to Canada on Nov. 17, 1947, provided that nothing contained in this Sec. shall prohibit the issue of a permit in cases which in the opinion of the Minister of Finance involve unusual circumstances or might, if a permit were not granted, involve particular hardship, if the Minister in his sole discretion directs that a permit be granted.

R. 43C. (1) Permits shall not be granted for the import, during any period of 12 mos., of goods listed in Appendix VIII from the Scheduled Countries or from Non-scheduled Countries, of a value in excess of the annual quota for those goods to be imported from the countries in each such class, respectively, determined, in accordance with subsection two.

(2) The annual quota of goods in each category listed in Appendix VIII that may be imported in any period of 12 mos. from all of the Scheduled Countries or from all of the non-scheduled Countries shall not exceed goods of a value that is the percentage set out for that category in Appendix VIII, of the average of the value of those goods originating in, and imported into Canada from, the countries in each such class, respectively, in each of the calendar years 1937, 1938, and 1939.

(3) Permits may be granted to an applicant for the import of goods in any category listed in Appendix VIII from Scheduled Countries or from Non-scheduled Countries in accordance with an allocation to the applicant of a proportion of the total annual quota of goods in that category that may be imported from those classes of countries, respectively, the amount of the allocation to be determined in accordance with directions from the Minister, having regard to the proportion that—

(a) the value of goods of that category imported by the applicant from those countries in the period of one year ending June 30, 1947, was of

(b) the total value of goods of that category imported from those countries during the said period of one year; Provided that, until the Minister otherwise directs, permits may be granted for the import of goods listed in Appendix VIII from and originating in Non-scheduled Countries without establishing an allocation for any applicant in respect thereof under this subsection.

SCHEDULED COUNTRIES

(4) For the purpose of this Section:

(a) "Scheduled Countries" mean the following countries: Cuba, Dominican Republic, Guatemala, Haiti, Panama, El Salvador, Switzerland, Union of Soviet Socialist Republics, United States of America and its possessions, Venezuela; and

NON-SCHEDULED COUNTRIES

(b) "Non-scheduled Countries" mean all countries other than the Scheduled Countries.

R. 43D. Until otherwise directed by the Minister of Finance, acting on the advice of the Minister of Reconstruction and Supply, permits may be granted for the import of goods and equipment of the classes described in Appendix IX.

R 43E. All applications for permits under Sec. 43B, 43C, and 43D shall be delivered to the Collector of Customs at the port of entry at which it is proposed to import the goods.

R 43F. Notwithstanding subsec. 2 of Sec. 41, an application for a permit is required for, and Secs. 43A, 43B, 43C, 43D and 43E aply to, the import into Canada of any goods listed in Appendices VII, VIII and IX,

(a) where the goods are imported from a country other than Newfoundland, and

(b) where the goods are imported from Newfoundland if the goods originate elsewhere than in Newfoundland.

APPENDIX VII

Goods for which Permit to Import will not be issued until further notice:

Tariff Item No:

7 Meats, fresh, n.o.p.

8. Canned meats, poultry or game.

9 Poultry and game, n.o.p.

9a Quails, partridges, and squabs, dead or alive, n.o.p.

10 Meats, prepared or preserved, other than canned.

16 Eggs in the shell.

18a Peanut butter.

22 Preparations of cocoa or chocolate in powder form.

26 Coffee, roasted or ground, and all imitations thereof and substitutes therefor, including acorn nuts, n.o.p.

27 Coffee, roasted or ground, when not imported direct from the country of growth and production.

29 Coffee, green, n.o.p. (not imported direct from the country of growth and production.

29a Tea, n.o.p. (not imported direct from the country of growth and production.)

31 Ginger and spices, ground, n.o.p.

33 Nutmegs and mace, ground.

36, 37 Compressed yeast.

38 Yeast cakes.

42a Table salt.

43 Condensed milk.

ex. 45, 46 Prepared cereal foods.

ex 47 Beans, n.o.p. (except soya beans.)

48 Peas, n.o.p.

63, 63a Rice, cleaned.

65 Biscuits, not sweetened.

66 Biscuits, sweetened.

67 Macaroni and vermicelli.

79b Flowers and foliage ,natural, cut whether in designs or bouquets or not, n.o.p.

87 Vegetables, fresh, in their natural state: asparagus, green beans, Brussels sprouts, cabbage, carrots, beets, n.o.p., cauliflower, eggplant, celery, cucumbers, lettuce, parsley, green peas, rhubarb, spinach, tomatoes, watercress, whitloof, endive, and fresh vegetables, n.o.p.

89 Vegetables, prepared, in air-tight cans or other air-tight containers.

90e Vegetables, frozen.

91 Soups, soup rolls, tablets, cubes, or other soup preparations, n.o.p.

92 Fruits, fresh, in their natural state: apricots, cherries, cranberries, peaches, pears, plums or prunes, strawberries, raspberries, loganberries, berries, edible, n.o.p., quinces, nectarines.

94 Grapes, fresh, in their natural state.

95 Cantaloupes and muskmelons.

95a Melons, n.o.p.

96 Fruits, fresh, in their natural state, n.o.p.

96a Kumquats, fresh.

97 Plantains, pineapples, pomegranates, guavas and mangoes.

99b Fruits, dried, desiccated, evaporated or dehydrated, n.o.p.

99d Dates, dried, unpitted, in bulk.

ex 99e Dates dried, unpitted, other than in bulk.

99g Apricots, nectarines, pears and peaches, dried, desiccated, evaporated or dehydrated.

104a, 105 Fruit pulp, with sugar or not, and fruits, crushed or frozen.

108 Honey in the comb or otherwise, and imitations thereof.

ex 109 Nuts of all kinds, in the shell, n.o.p.

110 Cocoanuts, n.o.p.

123a Crabs, clams or shrimps in sealed containers.

124 Oysters, shelled, in bulk.

125, 126, 127 Oysters, shelled, in cans.

128 Oysters in the shell.

130 Turtles.

138 Maple sugar and maple syrup.

139 Glucose or grape sugar, glucose syrup and corn syrup, or any syrups containing an admixture thereof, n.o.p.

143 Cigars.

143a Cigarettes.

152c Grape juice in containers of more than one gallon capacity each.

ex 179 Labels for cigar boxes, fruits, vegetables, meats, fish, confectionery or other goods or wares.

ex 180, 181a Pictorial post-cards, greeting cards and similar artistic cards or folders, finished or unfinished.

ex 184d, ex 169, ex-170, ex-171 Periodical publications, unbound or paper bound, consisting largely of fiction or printed matter of a similar character, including detective, sex, western, and alleged true or confession stories, and publications, unbound or paper bound, commonly known as comics, but not including bona fide supplements used with newspapers.

Provided, that the decision of the Minister of National Revenue as to whether or not any publication is included in the foregoing description shall be final and conclusive.

ex 192 Tarred paper and prepared roofings (including shingles), sheathing, insulation (not including fibreglass), building board, chipboard, newsboard, strawboard, testboard, corrugated board, and all other similar boards manufactured wholly or in part of vegetable fibres (not including electric insulation board, shoe board, automobile board, book binders' board and pressboard); bristol board, artists' board, photograph mounting board, picture matting board and show-card board; flock coated board or paper; wax coated paper; blotting paper not printed.

192b Sandpaper, glass or flint paper, and emery paper or emery cloth.

192c Roofing and shingles of saturated felt.

ex 193 Paper sacks or bags of all kinds, printed or not (but not incuding those made from twisted paper.)

194 Playing cards, in packs or in sheet form, n.o.p., cards and sheets partly lithographed or printed, for use in the manufacture of such playing cards.

195 Paper hanging or wall papers, including borders or bordering.

ex 197, ex 197b, ex 198, ex 199, ex 181, ex 509 Towels, napkins, table covers, tray covers and doilies, of paper; fancy shelf and lace papers; paper handkerchiefs; facial tissues and toilet paper, not including such materials in jumbo rolls; cups, dishes or plates, forks, spoons, and drinking straws, made of paper, cardboard, or of vegetable fibres; paper envelopes; correspondence and printed letterhead papers, not including plain unprinted typewriter or copying papers; creped tissue paper and manufactures thereof; wrapping paper, including box covering paper and wrappers, printed, embossed or otherwise decorated; Christmas seals, stickers, tags and enclosure cards, printed, embossed or otherwise decorated; card and other games, score reckoners, score pads, tallies and place cards, of paper or cardboard; festivity, car carnival and celebration supplies and decorations of paper or cardboard, including costumes, hats, caps, headbands, masks, horns, serpentines and confetti; gummed paper; blank books; facial tissues and toilet paper in jumbo rolls, photograph mounts, manufactured from paper or paper board. (See also 192.)

197b Wrapping paper of all kinds, not pasted, coated or embossed.

226 Candles.

ex 228 Toilet soap.

230 Castile soap.

234 Perfumery, including toilet preparations, non-alcoholic, viz., hair oils, tooth and other powders and washes, pomatums, pastes and all other perfumed preparations n.o.p., used for the hair, mouth or skin.

235b Liquorice in rolls or sticks.

247 Liquid fillers, anti-corrosive and anti-fouling paints, and ground and liquid paints, n.o.p.

248 Paints and colours, ground in spirits, and all spirit varnishes and lacquers.

249 Varnishes, lacquers, japans, japan driers, liquid driers, and oil finish, n.o.p.

251 Gold liquid paint.

252 Shoe blacking; shoemakers' ink; shoe, harness and leather dressing, and knife or other polish or composition, n.o.p.

257 Writing ink, not including drafting, artists' or instrument ink.

271 Lubricating oils composed wholly or in part of petroleum.

272 Refined petroleum jellies and oils, for toilet, medicinal, edible, or similar purposes.

272a Petroleum greases and lubricating greases, n.o.p.

323 Silvered glass, bevelled or not, and framed or not, n.o.p.

ex 326g High thermal shock resisting glassware (not including industrial or laboratory glassware.)

ex 326(i) Decanters and machine-made tumblers of glass, not cut or decorated, n.o.p.

354a Kitchen or household hollow-ware of aluminum, n.o.p.

354b Kitchen or household hollow-ware of nickel, n.o.p.

ex 362, 362c Nickel-plated or electro-plated cutlery and table flatware.

ex 414 Typewriters.

ex 414a Dictating machines, transcribing machines and cylinder shaving machines.

ex 414c Adding machines.

415a Refrigerators, domestic or store, completely equipped or not.

ex 415b Washing machines, domestic, with or without motive power incorporated therein.

ex 415c Clothes wringers, domestic.

ex 415d Sewing machines, domestic ,with or without motive power incorporated therein.

ex 427 Outboard motors.

ex 427h Motion picture projectors for use with films less than one and one-eighth of an inch in width, with or without sound equipment, and motion picture screens adapted for use therewith.

432b Hollow-ware, of iron or steel, coated with vitreous enamel.

433 Baths, bathtubs, basins, closets, lavatories, urinals, sinks and laundry tubs of iron or steel, coated or not.

438a Automobiles and motor vehicles of all kinds, n.o.p.; electric trackless trolley buses; chassis for all the foregoing.

ex 439b Automobile and truck trailers.

ex 440a Pleasure boats of all kinds.

ex 443 Apparatus designed for cooking or for heating buildings (not including parts.)

444b Lamp shades, n.o.p., and shade holders.

ex 445 Electric light fixtures and appliances, n.o.p. (not including industrial electric light fixtures, or parts).

ex 445a Electric flashlights.

ex 445b Incandescent electric light lamps.

ex 445d Radio receiving sets and cabinets and chassis therefor.

ex 445e Electric and galvanic batteries, n.o.p., (not including parts or separators).

ex 445i Electric sad irons.

ex 445j Electric dry shaving machines.

449 Steel wool, including steel wool impregnated with soap or in retail packages containing a cake of soap.

451e, et al Slide, hookless or zipper fasteners and parts thereof.

ex 462 Cameras, not including those for professional use.

465 Signs of any material other than paper, framed or not; letters and numerals of any material other than paper.

468 Bird, squirrel and rat cages, of wire, and metal parts thereof.

503 Planks, boards, clapboards, laths, plain pickets and other timber or lumber of wood, not further manufactured than sawn or split, whether creosoted, vulcanized, or treated by any other preserving process, or not.

504 Planks, boards and other lumber of wood, sawn, split or cut, and dressed on one side only, but not further manufactured.

504a Ponderosa pine lumber, (pinus ponderosa) and California sugar pine lumber, (pinus Lambertiana), not further manufactured than planed, dressed or jointed, for use in Canadian manufactures.

505 Planks, boards, deals and other lumber of wood, not further manufactured than planed, dressed, jointed, tongued or grooved, n.o.p.

505a Hardwood flooring, tongued and/or grooved, or jointed, viz:—beech, birch, maple and oak.

ex 506 Door and window frames and sash.

506a Clothespins and parts thereof.

506b Wooden doors of a height and width not less than 6 feet and 2 feet, respectively.

507 Single-ply, sliced or rotary-cut veneers of rosewood, mahogany or Spanish cedar, not over five-sixteenths of an inch in thickness, not taped nor jointed.

ex 507a Single-ply, sliced or rotary-cut veneers of oak or walnut, n.o.p., not over five-sixteenths of an inch in thickness, not taped nor jointed.

507b Veneers of wood of any kind, not over five-sixteenths of an inch in thickness, taped or jointed.

507c Plywood made of two or more layers of veneer or lumber of wood, glued or cemented together, but not further manufactured.

507e Plywood made of two or more layers of wood glued or cemented together and faced with metal on one or both sides.

508 Mouldings of wood.

512, ex 506, et al Picture frames, photograph frames and mirror frames, of any material.

ex 514 Coffins and caskets.

ex 515 Show-cases of all kinds.

519 House, office, cabinet or store furniture of wood, iron or other material, and parts thereof, not to include forgings, castings, and stampings of metal, in the rough.

519a Wire screens, wire doors and wire windows; cash registers; window cornices and cornice poles of all kinds; hair, spring and other mattresses; curtain stretchers, furniture springs and carpet sweepers.

597 Pianofortes and organs.

ex 597a Phonographs, graphophones and gramophones.

602, 603 Fur skins, wholly or partially dressed.

ex 618b Passenger automobile tires .

624 et al Bead ornaments, and ornaments of alabaster, spar, amber, terra cotta, composition, or other material; fans of all kinds, statutes and statuettes of any material, n.o.p.

625 Caps, hats, muffs, tippets, capes, coats and cloaks of fur, and other manufactures of fur, n.o.p.

629 Umbrellas, parasols and sunshades of all kinds and materials.

647 Jewellery of any material for the adornment of the person, n.o.p.

ex 648 Precious and semi-precious stones (other than diamonds) whether genuine or synthetic; pearls, whether genuine or cultured, and imitations and simulations thereof.

ex 651 Buttons of all kinds, n.o.p. (except recognition buttons.)

652 Toilet or dressing combs, n.o.p.; fancy combs, not being jewellery.

ex 655 Fountain and ball point pens.

ex 655a Lead pencils.

665 Torpedoes, fire-crackers and fire-works of all kinds.

689a Mineral wool.

ex 695, ex 695a Paintings in oil or water colours and pastels, (not to include paintings in oil or water colours and pastels to be used exclusively for printing or lithographic reproduction purposes).

ex 711. Synthetic casings for meat.

ex 711, ex 362c, ex 427, ex 446a, et al. "Goods enumerated hereunder, but not including goods entitled to entry under tariff items enumerated in Appendix VIII: Domestic water heaters; public address and communication systems; humidifiers (but not including industrial humidifiers); chemical permanent waving preparations." Soda fountains; bars, ice-cream cabinets and beverage cabinets; beverage dispensing and mixing equipment; gasoline pumps; Punch boards and pin-ball games; vending machines, games, amusement devices, phonographs, radios, musical instruments, scales, parking meters, locks and lockers, coin, disc, or token-operated; Cigarette or cigar lighters (but not to include lighters provided for in Tariff Item 438(c); Air-conditioning units and apparatus designed for household or office use; Electric mixers, ironers and dish-washers, designed for household use; Cases, boxes, bowls, baskets, bottles, dishes and trays adapted for personal, household or office use, or for the packaging of goods for retail sale, of which the component of chief value is copper, brass, bronze, or electro-plated metal, not including industrial containers unsuitable for retail sale; Ash trays and receivers; desk sets and bases or holders for blotters, pens or pencils; book-ends; paper weights and paper knives andirons, screens, tongs and other furnishings for fire-places; door knockers; Christmas tree decorations of all kinds, including lights and fittings therefor; vases and jardinieres; Electric heating pads and blankets; juice extractors; humidifiers; amusement rides and devices; hair waving and drying machines; display decorations; lipstick holders; electric fans; floor polishers; atomizers; pencil sharpeners; radio cabinets, finished or unfinished; door chimes, binoculars opera glasses; domestic garbags disposal units, ski racks; watch straps or bracelets; bowls, trays and dishes of wood.

ex 703b Goods enumerated elsewhere in Appendices VII and VIII. Provided that this prohibition shall not apply to goods entitled to entry under Tariff Item 703b which are included in the baggage of a returning resident who departed from Canada prior to November 18, 1947.

APPENDIX VIII

Goods for which Permit to import may be issued according to quota.

Group 1—Fruits and vegetables—Quota percentage for Canada is 200% of average annual imports from scheduled countries and non-scheduled countries, respectively, in the years 1937, 1938, and 1939. Quota for individual is the proportion of the country's total importations of these goods from scheduled and non-scheduled countries respectively, which was represented by the individual's imports in the year ending 30th June, 1947.

83 Potatoes, as hereunder defined: (a) In their natural state; (b) dried, desiccated, or dehydrated; (c) sweet potatoes in their natural state; (d) sweet potatoes, n.o.p.

84 Onions, in their natural state, including onions grown with tops, shallots, and onion sets.

93 Apples, fresh, in their natural state.

100 Grape fruit, when imported from the place of growth by ship, direct to a Canadian port.

100a Grape fruit, n.o.p.

101 Oranges, n.o.p.

101a Lemons.

101b Oranges, the produce of Palestine, (when imported direct from the country of growth and production or from a country entitled to the benefits of the British Preferential Tariff) during the months of January, February, March and April.

102 Limes.

152 Lime juice, fruit syrups and fruit juices n.o.p.

152b Orange juice, grapefruit juice, and blended orange and grapefruit juice, the product of the British West Indies, when imported direct from the country of production.

Group 2—Textiles—Quota percentage for Canada is 400% of average annual imports from scheduled countries and non-scheduled countries, respectively, in the years 1937, 1938 and 1939. Quota for individual is the proportion of the country's total importations of these goods from scheduled and non-scheduled countries respectively, which was represented by the individual's imports in the year ending 30th June, 1947.

523 Woven fabrics, wholly of cotton, not bleached, mercerized nor coloured, n.o.p., and seamless cotton bags.

523a Woven fabrics, wholly of cotton, bleached or mercerized, not coloured, n.o.p.

523b Woven fabrics, wholly of cotton, printed, dyed or coloured, n.o.p.

523c Woven fabrics, wholly of cotton, composed of yarns of counts of 100 or more, including all such fabrics in which the average of the count of warp and weft yarns is 100 or more.

523e Woven fabrics wholly of cotton with cut pile, n.o.p.

523j Shadow cretonnes, wholly of cotton, with printed warp and plain weft.

523k Gabardines, wholly of cotton, with not less than 280 ends and picks of ply yarn per square inch.

523l Woven fabrics, wholly of cotton, composed of yarns of counts of not less than 80 and not more than 99, including all such fabrics in which the average count of the warp and weft yarns is not less than 80 and not more than 99.

524a Fabrics with cut weft pile, wholly of cotton or of cotton and synthetic textile fibres or filaments.

528 White cotton bobinet, plain, in the web

529 Embroideries, lace, nets, nettings, bobinet, n.o.p., fringes and tassels, wholly of cotton.

529a Lace and embroideries, wholly of cotton, not coloured, when imported for use exclusively by manufacturers in the manufacture of clothing, in their own factories.

530 Lace and embroideries, wholly of cotton, coloured, when imported for use exclusively by manufacturers in the manufacture of clothing, in their own factories.

531 Knitted fabric wholly of cotton, in the web, imported by manufacturers of rubber boots and shoes for use exclusively in the manufacture of such articles in their own factories.

532 Clothing, wearing apparel and articles made from woven fabrics, and all textile manufactures, wholly or partially manufactured, composed wholly of cotton, n.o.p.; fabrics wholly of cotton, coated or impregnated, n.o.p.

532a Handkerchiefs, wholly of cotton.

532b Woven fabrics, wholly of cotton, for covering books.

541a Woven fabrics, wholly of jute, n.o.p.

542 Woven fabrics, wholly or in part of vegetable fibres, and all such fabrics with cut pile, n.o.p., not containing silk, synthetic textile fibres or filaments, nor wool.

542a Woven or braided fabrics not exceeling twelve inches in width, wholly or in part of vegetable fibres, n.o.p., not to contain silk, synthetic textile fibres or filaments, nor wool.

545 Lace and embroideries, wholly of flax, or of hemp, or of flax, hemp and cotton, not coloured, imported by manufacturers for use exclusively in the manufacture of clothing in their own factories.

546 Articles made from fabrics, finished or unfinished, and all textile manufactures, wholly of jute, n.o.p.; fabrics wholly of jute, coated or impregnated, and jute fabric backed with paper.

548 Clothing, wearing apparel and articles, made from woven fabrics, and all textile manufactures, wholly or partially manufactured, composed wholly or in part of vegetable fibres but not containing wool, n.o.p.; fabrics coated or impregnated, composed wholly or in part of vegetable fibres but not containing silk, synthetic textile fibres or filaments, nor wool, n.o.p.

553 Blankets of any material, not to include automobile rugs, steamer rugs, or similar articles.

554 Woven fabrics, composed wholly or in chief part by weight of yarns of wool or hair, not exceeding in weight six ounces to the square yard, n.o.p., when imported in the gray or unfinished condition, for the purpose of being dyed or finished in Canada.

554a Woven fabrics, consisting of cotton warps with wefts of lustre wool, mohair or alpaca, generally known as lustres or Italian linings, n.o.p.

554b Woven fabrics composed wholly or in part of yarns of wool or hair, n.o.p.

554c Woven fabrics, composed wholly or in chief part by weight of yarns of wool or hair, not exceeding in weight four ounces to the square yard, when imported in the grey or unfinished condition, for the purpose of being dyed or finished in Canada.

554d Woven or braided fabrics not exceeding twelve inches in width, whether with cut pile or not, wholly or in part of wool, the hair of the camel, alpaca, goat or other like animal.

554f Woven fabrics, composed wholly or in part of yarns of wool or hair, commonly known as billiard cloth.

555 Clothing, wearing apparel and articles made from woven fabrics, and all textile manufactures, wholly or partially manufactured, composed wholly or in part of wool or similar animal fibres, but of which the component of chief value is not silk nor synthetic textile fibres or filaments, n.o.p.; fabrics, coated or impregnated, composed wholly or in part of yarns of wool or hair, but not containing silk nor synthetic textile fibres or filaments, n.o.p.

560a Woven fabrics wholly or in part of silk, not to contain wool, not including fabrics in chief part by weight of synthetic textile fibres or filaments, n.o.p.

560b Woven fabrics, wholly of silk, twenty-six inches in width, or less, n.o.p.

560c Woven fabrics, with cut pile, whether or not coated or impregnated, wholly or in part of silk or synthetic textile fibres or filaments, but not containing wool, n.o.p.

561 Woven fabrics wholly or in part of synthetic textile fibres or filaments, not to contain wool, not including fabrics in chief part by weight of silk, n.o.p.

561a Fabrics, coated or impregnated, n.o.p., (i) composed wholly or in part of silk; (ii) composed wholly or in part of synthetic textile fibres or filaments, but not containing silk.

562 Woven fabrics not exceeding twelve inches in width generally known as "ribbons", whether with cut pile or not, wholly or in part of silk but not containing wool.

562a Woven fabrics not exceeding twelve inches in width, generally known as "ribbons", whether with cut pile or not, wholly or in part of synthetic textile fibres or filaments, but not containing silk nor wool.

564 Woven fabrics, of a kind not made in Canada, wholly, or in chief part, by weight, of silk or of synthetic textile fibres or filaments, or both, imported in the web in lengths of not less than five yards each by manufacturers of neckties, scarves or mufflers, for use exclusively in the manufacture of such articles in their own factories.

564a Irish poplin, composed wholly of silk and wool, not exceeding twenty-five inches in width, imported in the web in lengths of not less than five yards each, under such regulations as the Minister may prescribe, by manufacturers of neckties, scarves or mufflers, for use exclusively in the manufacture of such articles in their own factories.

565 Embroideries, lace, braids, cords, chenille, gimp, fringes and tassels, whether containing tinsel or not, nets, nettings and bobinet, n.o.p.

566 Plaited or braided lines and cords, non-elastic, whether of tubular or of solid construction, not exceeding one inch in circumference ,wholly or in chief part by weight of vegetable fiibres.

567 Clothing, wearing apparel and articles, made from woven fabrics and all textile manufactures, wholly or partially manufactured, n.o.p., of which silk is the component of chief value.

567a Clothing, wearing apparel and articles, made from woven fabrics and all textile manufactures, wholly or partially manufactured, n.o.p., of which the component of chief value is synthetic textile fibres or filaments.

568 Knitted garments, knitted underwear and knitted goods, n.o.p.

568a Socks and stockings: (i) of wool; (ii) n.o.p.

569(i) Hats, hoods and shapes of fur felt or of wool-and-fur felt, under such regulations as the Minister may prescribe.

569(ii) Hats, hoods and shapes of wool felt.

569(iii) Hoods and shapes, knitted, crocheted, plaited or woven in a single piece, and hoods and shapes of braid, not sewn, under such regulations as the Minister may prescribe.

569(iv) Hoods and shapes, n.o.p.

569(v) Hats, n.o.p.

569a(i) Berets of wool, knitted and fulled.

569a(ii) Caps, bonnets and berets, n.o.p., under such regulations as the Minister may prescribe.

569c Hat braids, of a class or kind not made in Canada, whether woven, knitted or plaited, not exceeding six inches in width, imported for use exclusively in the manufacture of hat bodies or shapes, but not for use in the ornamentation or trimming of such bodies or shapes, under regulations prescribed by the Minister.

569d Woven fabrics, not exceeding two inches in width, made with unserrated salvages, generally known as single, double or four shot corded ribbon, imported by the manufacturers of men's hats for use exclusively in their own factories in making the bands for, or in binding the edges of, men's hats only.

570 Mats, door or carriage, other than metal, n.o.p.

571 Carpeting, rugs, mats and matting of straw, hemp, flax tow, jute or paper; carpet lining and stair pads.

571a (i) Mats with cut pile of cocoa fibre. (ii) Mats, n.o.p., rugs, carpeting and matting of cocoa fibre.

572 Oriental and imitation Oriental rugs or carpets and carpeting, carpets and rugs, n.o.p.

573 Enamelled carriage, floor, shelf and table oilcloth, linoleum, and cork matting or carpets.

574a Webbing, with strands of rubber interwoven, or braided therein, not exceeling twelve inches in width, n.o.p.; round elastic braid.

576 Window shades, mounted on rollers.

578 Regalia, badges and belts of all kinds, n.o.p.

619a Rubber clothing and clothing made from water-proofed cotton fabrics.

818 Woven fabrics, wholly of cotton, bleached, when imported by manufacturers of handkerchiefs, for use exclusively in the manufacture of handkerchiefs wholly of cotton, in their own factories.

844 Woven fabrics, wholly of cotton, when imported by manufacturers of cotton bags for use exclusively in the manufacture of cotton bags in their own factories.

GROUP 3—Leather and Rubber Goods

Quota percentage for Canada is 200% of average annual imports from scheduled countries and non-scheduled countries, respectively, in the years 1937, 1938, and 1939. Quota for individual is the proportion of the country's total importations of these goods from scheduled and non-scheduled countries respectively, which was represented by the individual's imports in the year ending 30th June, 1947.

568b Gloves and mitts of all kinds, n.o.p.

568c Women's dress gloves of kid, elbow length.

604 Belting leather in butts or bends; and all leather further finished than tanned, n.o.p.

604a Crust oil leather, for use in manufacturing chamois leather.

604b Sole leather.

605 Leather produced from East India tanned kip, uncoloured or coloured other than black, when imported for use exclusively in lining boots and shoes; genuine reptile leathers.

605a Genuine pig leathers and genuine Morocco leathers; so-called roller leathers.

606 Leather produced from East India tanned kip, n.o.p.

607 Leather, when imported by manufacturers of gloves or leather clothing, for use exclusively in manufacturing gloves or leather clothing, in their own factories.

607 Pt. 2—Leather, consisting of beef-cattle hides, horse-hides or sheep-skins, but not including suedes, Cabrettas, Spanish capes or African capes, when imported by manufacturers of gloves or leather clothing, for use exclusively in manufacturing gloves or leather clothing in their own factories.

607a Leather, not further finished than tanned, in whole hides, in grains, or splits, when imported by manufacturers of upholstering leathers, for use exclusively in the manufacture of upholstering leathers, in their own factories.

608 Leather not further finished than tanned, and skins, n.o.p.

608a East India kip leather, not further finished than tanned, for use in Canadian manufactures.

608b Sheepskin and goatskin leather, not further finished than tanned, when imported by tanners for processing in their own factories.

611 Boots and shoes, pegged or wire fastened, with unstitched soles close edged.

611a Boots, shoes, slippers and insoles of any material, n.o.p.

611b Leather garments, lined or unlined.

617 Rubber boots and shoes.

622 Trunks, valises, hat boxes, carpet bags, tool bags, and baskets of all kinds, n.o.p.

623 Musical instrument cases and fancy cases or boxes of all kinds, portfolios and fancy writing desks, satchels, reticules, card cases, purses, pocket-books, fly books and parts thereof.

GROUP 4—Miscellaneous—Quota percentage for Canada is 200% of average annual imports from scheduled countries and non-scheduled countries, respectively, in the years 1937, 1938 and 1939. Quota for individual is the proportion of the country's total importations of these goods from scheduled and non-scheduled countries respectively, which was represented by the individual's imports in the year ending 30th June, 1947.

326e Articles of glass, not plate or sheet,, designed to be cut or mounted; articles of glassware, when imported by manufacturers of silverware to be used in receptacles made of or electro-plated with precious metals or to be equipped with tops made of or electro-plated with precious metals, in their own factories.

326 (ii) Opal glassware, glass tableware, cut glassware and illuminating glassware, n.o.p.

366 Watches of all kinds.

366a Watch actions and movements, finished or unfinished.

367 Watch cases, and parts thereof, finished or unfinished.

368 Clocks, time recorders, clock movements, clockwork mechanisms, and clock cases.

429 Cutlery of iron or steel, plated or not:

(a) Knife blades or blanks, and table forks of iron or steel, in the rough, not handled, ground nor otherwise manufactured; spoon blanks of iron or steel, not further manufactured than stamped to shape; blanks, of iron or steel, for scissors and shears, in the rough, not ground nor otherwise manufactured.

(b) Table knives and table forks.

(c) Penknives, jack-knives and pocket knives of all kinds.

(d) Knives, n.o.p.
(e) Spoons.
(f) Scissors and shears, n.o.p.
(g) Razor blades; razors and complete parts thereof.

440j Trawls, trawling spoons, fly hooks, sinkers, swivels, sportsmen's fishing reels, bait, hooks, and fishing tackle, n.o.p.

441 Guns, rifles, including air guns and air rifles not being toys; muskets, cannons, pistols, revolvers, or other firearms, n.o.p.; cartridge cases, cartridges, primers, percussion caps, wads or other ammunition, n.o.p.; bayonets, swords, fencing foils and masks; gun or pistol covers or cases, game bags, loading tools and cartridge belts of any material.

441e Guns and rifles of a class or kind not made in Canada.

450 Skates of all kinds, roller or other, and parts thereof.

511 Walking sticks and walking canes, of all kinds; golf clubs and finished parts thereof; skis; racquets and racquet frames and baseball bats; balls of all kinds for use in sports, games or athletics, n.o.p.

511b Fishing rods.

518 Billiard tables, with or without pockets, and bagatelle and other game tables or boards, cues, balls, cue-racks and cue-tips.

624a (i) Dolls; toys of all kinds, n.o.p.
(ii) Mechanical toys of metal.
(iii) Juvenile construction sets of metal or rubber, consisting of various stampings, punched or moulded, and connections therefor; parts of the foregoing.

634 Feathers and manufacturers of feathers, n.o.p, artificial feathers, fruits, grains, leaves and flowers suitable for ornamenting hats.

656 Tobacco pipes of all kinds, pipe mounts, cigar and cigarette cases, cigar and cigarette holders, and cases for the same, smokers' sets and cases therefor, and tobacco pouches.

GROUP 5—Prepared Foods—Quota percentage for Canada is 200% of average annual imports from scheduled countries and non-scheduled countries, respectively, in the years 1937, 1938 and 1939. Quota for individual is the proportion of the country's total importations of these goods from scheduled and non-scheduled countries respectively, which was represented by the individual's imports in the year ending 30th June, 1947.

17 Cheese.

20 Cocoa paste or 'liquor' and chocolate paste or 'liquor', not sweetened.

20a Butter produced from the cocoa bean.

21 Cocoa paste or 'liquor' and chocolate paste or 'liquor' sweetened.

23 Preparations of cocoa or chocolate, n.o.p., and confectionery, coated with or containing chocolate.

25a Coffee, extract of, n.o.p., and substitutes thereof of all kinds.

34 Mustard, ground.

44 Condensed coffee with milk.

85 Mushrooms and truffles, fresh, dried or otherwise preserved.

90a Vegetables, dried, desiccated or dehydrated, including vegetable flour, n.o.p.

90b Vegetables, pickled or preserved in salt, brine, oil or in any other manner, n.o.p.

90c Vegetable juices, liquid mustards, soy and vegetable sauces of all kinds.

90d Vegetable pastes and hash and all similar products composed of vegetables and meat or fish, or both, n.o.p.

103 Fruits preserved in brandy, or preserved in

104 other spirits.

105c Fruits and nuts, pickled or preserved in salt, brine, oil or any other manner, n.o.p.

105e Fruits and peels, crystalized, glace, candied or drained; cherries and other fruits of creme de menthe, maraschino or other flavour.

106 Fruits, prepared, in airtight cans or other airtight containers.

107 Preserved ginger.

140 Syrups and molasses of all kinds, the product of the sugar-cane or beet, n.o.p., and all imitations thereof or substitutes therefor.

141 Sugar candy and confectionery, n.o.p., including sweetened gums, candied popcorn, candied nuts, flavouring powders, custard powders, jelly powders, sweetmeats, sweetened breads, cakes, pies, puddings and all other confections containing sugar."

APPENDIX IX

Application for Permit is required for:
Any metals or manufactures thereof not included in Appendix VII or Appendix VIII, and not including machinery or equipment for use in the agricultural and fishing industries.
Cinematograph or moving picture films, positives or negatives, one and one-eighth of an inch in width and over.

Note: Travellers' baggage is affected. The import prohibitions provided for herein apply to goods acquired abroad which are included in travellers' baggage. Importations under Tariff Items 690, 690a, 692a, 700, 702, 703a, 705, 705a, 706, 707, 708 and 709 are not affected.

FORM EC-1—APPLICATION FOR IMPORT QUOTA.

1. Application forms for Import Quotas may be obtained from any Collector or Subcollector of Customs and Excise by any intending importer who during the basic period of July 1st, 1946, to June 30th, 1947, imported goods subject to Quota from Cuba, Dominican Republic, Guatemala, Haiti, Panama, El Salvador, Switzerland, Union of Soviet Socialist Republics, United States of America and its possessions, and Venezuela.

2. The basic period (or such portion of that period during which the importer made importations of goods subject to quota from the countries specified) should be indicated in the space provided for that purpose in the heading portion of the form, along with the importer's name and the port through which both (a) the basic period importations were cleared and (b) the importations under the quota, when granted, will be cleared.

3. Each import entry under which goods subject to quota were cleared in the basic period, shall be listed by number and date, with the number of the Tariff Item applicable, and shall show the country from which imported and the value of goods. Many of these entries will include goods not subject to quota, and possibly goods from countries other than those specified in paragraph 1, but neither these goods nor their values may be included in the statement. Their inclusion will only tend to delay issuance of a quota, as the application will be returned for correction.

4. The declaration at the bottom of the form is to be completed by the importer, his attorney or agent or a partner, either of whom may sign and designate under his signature the capacity in which he signs.

5. As quota will be granted on the basis of importation by ports importers must make separate application to the Collector of each port concerned. It should be noted particularly that importers who apply for quotas in more than one group must make application for a quota in each group separately. Separate applications for Import Quotas are to be made in respect of each of the four groups. The inclusion in an application for a quota in group "A" of goods entered under a tariff item which is in Group "C" will also delay consideration of the application.

6. For many applicants the space provided for listing entries falling in any group will be insufficient. In such cases appendices should be provided listing the entries in the same columnar arrangement, and the Form EC-1 should be completed at the top and declared at the bottom, the total value in dollars of the goods listed in the separate sheets should be entered at the bottom of the column "value in dollars" on Form EC-1 and a notation "For details see attached five (six, seven, or as the number may be) pages."

7. Form EC-1, with appendices if any, is to be completed in duplicate, both of which are to be delivered or mailed to the Collector of Customs and Excise at the port through which the basic period entries were made and through which the quota goods will be imported after quota is granted.

FORM EC-2 IMPORT QUOTA

1. Import Quota Form EC2 will be issued in quadruplicate, one copy to the Collector of Customs and Excise, one to the importer, and two for official use. The importer's copy is for his own records and should be carefully retained.

FORM EC-3 IMPORT QUOTA TRANSFER

1. No transfer will be permitted by Collectors of a quota or any portion thereof from one importer to another. At large ports where goods are cleared at the Long Room, Airports, Tunnels or Bridges, Form EC-2 Import Quota and the record of importations against it must be maintained at the Long Room. To assist importers who clear at points other than the Long Room, Form EC-3 has been established, the use of which will enable importers of quota goods to continue to utilize their customary method of clearance. Upon a Quota being granted to an importer, if he desires to clear at points other than the Long Room, he should estimate what portion or portions of the quota he wishes to clear at any one point or points other than the Long Room. Upon written application to the Collector he will issue Form EC-3 to the officer in charge at the point or points named, deducting the amount or amounts from the original amount (or balance) shown on Form EC-2. Form EC-3 will be issued in duplicate, one copy to the officer at the point of clearance and a copy to the importer.

Form EC-3 may also be utilized to transfer partial amounts from a Quota originally issued for a designated port which an importer may wish to clear at another port under the same procedure, viz.: application in writing to the Collector at the Port at which the Quota is held, and the issuance of Form EC-3, except that in this case the Form will be issued in triplicate, one to remain with the issuing Collector, one to the Port on which issued and one to the importer.

All transfers of amounts from a Quota must be in the name of the same importer and for a Quota in the same group. For instance, an amount would not be transferred from a Group "B" quota to another point as a Group "A" quota, nor can it be transferred to another importer.

FORM EC-4

1. Importer's Quota Release Form EC-4 is provided to enable a recording of the amount of an entry under quota to be made immediately on presentation, and thereafter, at the larger ports, to facilitate its passage through normal routine. It should be completed by the Importer in a single copy, separately for each group in an entry. The Quota number shown on the Form EC-2 received from the department and the group should be inserted by the importer in the spaces provided, while the port officers will apply the Release and entry numbers. Marks and numbers on packages and numbers of packages are not essential.

When completed the form should be placed on top of the entry papers for presentation to the quota officer, who will be the first Customs official to deal with the entry. All goods subject to quota requirements must be entered at Customs on Long Room Entry Form.

INTERIM PORT QUOTA

Some goods subject to quota shipped after November 17th may arrive before the importer's quota has been established and before Form EC-2 has been supplied to the Collector.

If the importer had importations of these goods in the basic period—July 1st, 1946, to June 30th, 1947, he should have filed his Form EC-1, for each of the four groups in which he may be continuing importations. If already filed, he may furnish the Collector with a copy of Form EC-1 with only the importer's statement at the top and the declaration at the bottom, but with no appendices or details in the columnar portion except the total value, which must be the same as the total value for that group shown on the Form EC-1 which was filed originally.

This copy will then be used as an Interim Port Quota, the quota being established by dividing by twenty the total value shown on the form. Importations of goods subject to quota in that group may then be permitted pending the receipt of Form EC-2, each importation thereunder being charged on EC-2a in the manner provided for in the case of goods for which a quota has been received. When the quota Form EC-2 is received the items recorded on Form EC-2a under the Interim Form will stand as charges against the Quota Form EC-2.

No application for interim quota will be considered until Form EC-1 has been filed with the Collector.

Under the Foreign Exchange Control Board Act any person who in any applica- leading statement, or who deceives or misleads a Customs officer, is guilty of an offence and is liable on conviction to both fine and imprisonment.